



# Social Return on Investment Evaluation Report of the Children's Centers

December 2021



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## Social Return on Investment Evaluation Report of the Children's Centers

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## **Acknowledgments**

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# Summary

## Project Target

The Harmony Home Foundation established the Children's Centers to provide helpless children with an environment that is safe from threats by providing 24/7 child care services, and to let the public better understand and become more concerned about children's issues regardless of nationality through initiatives and promotion. Child care services provided by the Children's Centers have been analyzed via Social Return on Investment (SROI) to determine the social benefits provided by the Children's Centers since its establishment. Rolling adjustments are made based on research results and feedback, in hopes of drawing more attention and gaining support from the public sector and outside world and continuing to speak out for children's rights.

## Research Methodology

This study utilizes social return on investment (SROI) methodology to conduct evaluation research and measurement. The research and analysis framework of this report follows "A Guide to Social Return on Investment" (2012 revised edition, or "a Guide to SROI" for short) published by the The SROI Network (now Social Value UK). The process strictly abides by six stages and the seven principles of SROI methodology. The Project evaluation is based on the results of the interviews with stakeholders, including the changes and effect they claimed contributed by this project.

## Scope of Study

The Harmony Home Foundation, Taiwan registered the Kaohsiung Children's Center in January 2017 and the Harmony Home-Nangang Children's Center in February 2020. This study evaluates the benefits and impact of the placement, care, counseling, and living subsidies provided by the two Children's Centers of the Harmony Home Foundation, Taiwan (hereinafter referred to as the "Children's Centers") to children of all nationalities since the Children's Centers were established until February 28, 2021.

## Research Results

A comprehensive survey and analysis of this study shows that child care services provided by the Children's Centers have created the equivalent of NT\$1.05 in social value for every NT\$1 invested. The sensitivity analysis placed the result between NT\$0.74 and NT\$1.41. The three highest value outcomes of the Project are: "avoid the possibility of becoming destitute and homeless and putting children's life and health at risk," "better linguistic ability," and "improved interpersonal relations" among children. Research results show that children are the stakeholder that benefited the most and had the most outcomes. Children also directly benefit from services provided by the Children's Centers, which reflects the original intention of their establishment, that is to provide children of all ages, genders, and nationalities with proper care via a 24/7 placement institute, and protect the right of helpless children, so that they can grow up with good physical and mental health. The use of SROI clearly shows the substantial returns from inputs made by the Harmony Home Foundation in the Children's Centers through feedback from stakeholders and calculations of outcome value. Research data and stakeholder feedback also drive improvements in organizational management that will provide children with better services.

# **Chapter 1 Children's Centers**

## **Section 1 Introduction**

Due to rapid changes in social and economic structure, as well as impacts of the environment in the new era, many families have become dysfunctional due to various social factors and are no longer able to perform their duties of protecting and bringing up children. Some families may even severely harm children. Furthermore, the number of foreign workers has increased in recent years, and they lack support for bringing up children. They can easily neglect taking care of their children due to their busy work and have no one to go to for help. Ms. Nicole Yang, the founder of the Harmony Home Foundation, discovered this dilemma, and now provides mothers and children with support when they need it the most.

The Harmony Home Foundation, Taiwan established the Kaohsiung Children's Center in 2017, and the Harmony Home-Nangang Children's Center in Taipei in 2020, in order to provide families that have become dysfunctional and helpless children with better support. The purpose of the Children's Centers is to provide children between the ages of 0 and 12 with 24/7 placement services, including everyday care, arrangements for daily activities, health management services, evaluation and provision of teaching resources, attachment, and family function rebuilding, regardless of their age, gender, race, and nationality.

According to statistics of the Ministry of Health and Welfare, Executive Yuan, a total of 2,662 children were placed in child and youth residential institutes and 1,581 children were placed in foster homes as of the end of 2020. The number of children that receive placement services has declined each year due to low birth rates, but the percentage has not decreased. This shows that society still needs to take children's issues seriously. The Harmony Home Foundation, Taiwan not only provides children with a safe haven, but also continues to help society better understand issues of children regardless of nationality, as well as the issue of HIV/AIDS, through initiatives and campus prevention campaigns. These efforts aim to let society accept and identify issues of minorities through better understanding, which will further protect the rights and improve the well-being of stakeholders.

## Section 2 Scope and Goals

1. Scope of evaluation: The Kaohsiung Children's Center and Harmony Home-Nangang Children's Center
2. Evaluation period:
  - Starts from the registration of the Children's Centers: 2017.1.13-2021.2.28 (Kaohsiung approximately 4 years/Nangang approximately 1 year)
  - [Harmony Home Foundation, Taiwan Affiliated Kaohsiung Children's Center] registered in January 2017
  - [Harmony Home Foundation, Taiwan Affiliated Taipei Harmony Home-Nangang Children's Center] registered in February 2020
3. Description of assessed placement children: Children placed in Children's Centers are referred by local social affairs bureaus. After a short and varying period of placement, they are then sent back to their original families or foster families to continue their life. There is no repeated entry and exit situations for children in the Children's Centers. Since the children's stay is based on the assessment and arrangement of the Social Affairs Bureau, there is no fixed placement period and frequency for the children in the Children's Centers.

Since children with a placement period of less than 3 months are still adapting to the discomfort caused by the changing environment, only children with a placement period of more than 3 months are considered in the evaluation of this study, including Kaohsiung Children's Center and Nangang Children's Center since the establishment of the case until 28 February 2021. For children who have been placed for more than 3 months, the age and placement period of the children are as follows:

age of children	period of placement(months)		
	3-12	12-24	>24
0-2 years old	8	3	0
3-5 years old	17	2	5
6-12 years old	6	0	0

### Number of children in Kaoshiung Children's Center

Items	Year				
	2017	2018	2019	2020	2021
Children not in school	6	9	13	13	8
Children in school	0	0	0	0	0
Total number of children	6	9	13	13	8
Net number of children	20				

Note: Net number of children refers to the total number of children minus children counted more than one time during 2017 - 2021. Some children stayed in the Children's Center for more than a year.

### Number of children in Nangang Children's Center

Items	Year	
	2020	2021
Children not in school	16	16
Children in school	5	5
Total number of children	21	21
Net number of children	21	

Note: Net number of children refers to the total number of children minus children counted more than one time during 2020 - 2021. Some children stayed in the Children's Center for more than a year.

4. Description of services: The following six services are provided to helpless children regardless of their age, gender, race, nationality, and religion. Rebuilding family functions and guidance for family and social relationships in coordination with social workers are mainly provided to children's family of orientation. After engaging the Children's Centers' team and social workers responsible for children, the services they provided were not included in the scope of evaluation because "family of orientation" was not included in the evaluation.
  - Arrangement of every-day care activities: Children's Centers established by Harmony Home Foundation is an all-day child care institute, with front-line service personnel as the main



caretakers, providing children with food, clothing, housing, transportation, education, and entertainment, and comprehensive life needs.

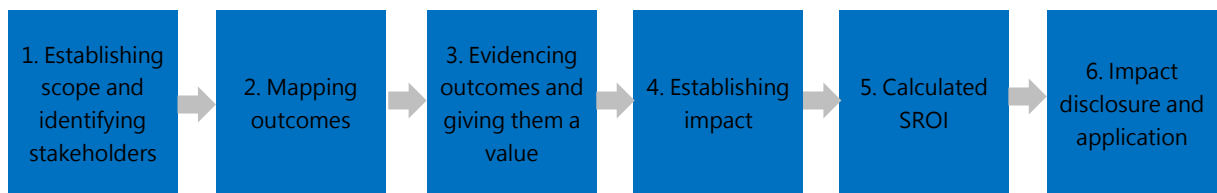
- Health management services: Most of the children who are referred to the Children's Centers are due to the dysfunction of the family, which has an impact on the physical and mental development of the children. Caretakers accompany the children on a regular basis for general medical consultations, vaccinations, medical rehabilitation, and evaluation of mental development.
  - Connection to educational resources: Link relevant medical resources through mental development assessment, provide children with professional medical treatment, such as physical, functional, language and play therapy, and provide education for school children with no nationalities to ensure access to basic and uninterrupted educational resources.
  - Life, psychology, and forming attachments: Establish a positive attachment relationship, cultivate their sense of security and positive social interaction for children of different ages. Accompany children to go out for walks and play in the park and enhance the opportunities for children to interact with their peers.
  - Rebuilding family functions for children (excluded)
  - Family and social relationship guidance services in coordination with social workers (excluded)
5. Purpose of evaluation: The purpose of calculating SROI is to draw more attention and support from the public sector and outside world for the Children's Centers' efforts in providing child care services.

## Chapter 2 Research Methodology

### Section 1 Research Methodology

The Project is evaluated based on Social Return on Investment (SROI), which was released by the Office of the Third Sector, Cabinet Office, UK. The tool can effectively measure and evaluate the tangible and intangible impacts and changes brought by companies and organizations to society, the environment, and the economy. SROI gives the changes a monetary value and shows the causality between the Project's inputs and outcomes. The analysis process comprises six stages and complies with seven major principles<sup>1</sup>.

#### 1. Six stages



#### 2. Seven major principles

- (1) Involve stakeholders
- (2) Understand what changes
- (3) Value the things that matter
- (4) Only include what is material
- (5) Do not over-claim
- (6) Be transparent
- (7) Verify the result

Among the seven major principles, the most important and also the most special one in this methodology is involve stakeholders. SROI emphasizes bottom-up collection of data and engagement with stakeholders directly through face-to-face interviews and questionnaire surveys and understanding of how the stakeholders feel and their thoughts in order to gain insights into the actual benefits provided by the project and to accordingly find room for further improvement, fulfilling the purpose of management and expanding the social impact of an enterprise.

### Section 2 Limitations of the Study

In the SROI methodology, we give abstract, narrative or non-quantitative indicators a monetary value. Using the assumed variables as adjusting factors (such as deadweight and drop-off), the values are determined based on stakeholders' perception instead of conventional models for predictive financial

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<sup>1</sup> Refer to Appendix 1- Reference 1

analysis. As a result, the SROI of this project cannot be compared with the SROI of a different project. In the light of this, apart from the SROI outcomes, we should also disclose the SROI report in a responsible manner and clearly explain the outcomes as well as the processes of calculation and derivation. It is also necessary to fully describe the various assumptions and sensitivity analysis used in the process. We hope that users of the report will be able to understand the Project and its social value with the complete information provided, from which the basis for activity management and maximizing social value and other decisions can be derived.

SROI studies are like regular studies and have their limitations. We evaluated the possible limitations in all aspects of the seven major principles, and hope that readers of this report will fully understand the limitations of this study, as well as the measures we took in response to these limitations. Limitations of the study are further described below.

Principle	Limitations of the Study	Possible effects on SROI outcomes	Response method
I. Involve stakeholders	We could not directly come in contact with children that received placement services from the Children’s Centers due to regulatory restrictions.	SROI ratio overestimation or underestimation	1. We referenced literature <sup>2</sup> , news reports, and public data related to child care issues, and engaged with the implementation team, putting our heads together to determine all potential impacts and outcomes in children.
II. Understand what changes	Children that received placement services were between the ages of 0 and 12, of which 82% had not reached school age, so they could not clearly and fully express their impact or changes.	SROI ratio overestimation or underestimation	2. Different engagement methods are used based on the different attributes of stakeholders, including face-to-face interviews, telephone interviews, and online questionnaires, so that subjects would be more willing to respond. 3. We prepared a simple questionnaire and asked children ages 6 and up who were able to understand the items to respond to the questionnaire. We compared their self-evaluation results with feedback from other stakeholders to understand if there were consistent results relating to children's outcomes. 4. We followed <i>A Guide to Social Return on Investment</i> in an attempt to find individuals that can speak on their behalf. After discussions with the implementation team of the Children’s Centers, we determined that caretakers had the most in-depth observation of changes in children because they are close to them 24/7, and their answers on behalf of children could reflect the actual situation. Hence, the

<sup>2</sup> Refer to Appendix 1- Reference 6, 8, 12, 13

Principle	Limitations of the Study	Possible effects on SROI outcomes	Response method
			<p>questionnaires distributed by the directors for each child were filled out by the child's primary caretaker.</p> <p>5. In the third phase of engagement, besides the opinions of caretakers, we verified the outcomes of children and whether or not calculation results matched the actual experience of external professionals and the primary social worker responsible for each child.</p>
<p>III. Value the things that matter</p>	<p>When understanding what changes in the first phase of engagement, we found that a few stakeholders felt their changes were priceless and could not assign a value to their outcomes.</p>	<p>SROI ratio overestimation or underestimation</p>	<p>1. We interviewed stakeholders about similar experiences they had, and designed items with objects or alternative channels common in their daily life experience. We then referenced the market price and research reports and listed numerous different ranges of value in the questionnaire, so that respondents could determine the value on the same basis. We also designed open-ended options to reduce the difference in financial proxies.</p> <p>2. We calculated the weighted average of questionnaire survey results to prevent the extreme assessment of a single stakeholder from impacting the results, and then conducted sensitivity analysis on different opinions expressed during the interviews.</p>
<p>IV. Only include what is material</p>	<p>Stakeholders might feel that all outcomes were important</p>	<p>SROI ratio overestimation</p>	<p>1. We designed a threshold in the questionnaire that only outcomes with a rate of change greater than 0% and degree of change greater than 50% were included in the assessment. We also verified the outcomes with stakeholders through a three-phase engagement process and did not solely rely on any single result.</p> <p>2. We surveyed the materiality of outcomes on a scale of 1-10 points. We determined an outcome is important to the stakeholder if the average score is rounded to 5 points and above (inclusive) and included the outcome in calculations.</p>

Principle	Limitations of the Study	Possible effects on SROI outcomes	Response method
V. Do Not Over-claim	<ol style="list-style-type: none"> <li>1. We found from the children evaluation form and interview results that the duration of placement varied. Some children were referred to other institutes or foster homes after placement. If all children that were accepted are included, the service results might be overestimated.</li> <li>2. It is a challenge to make the public concerned about the care of children of other nationalities, so some stakeholders feel that the Children's Centers make considerable contribution to children or society and can easily overestimate implementation results.</li> </ol>	SROI ratio overestimation	<ol style="list-style-type: none"> <li>1. After referencing the practical experience and observations of stakeholders, it is hard for outcomes to appear in children that receive placement services within a short amount of time. After discussion, we only included children that have been placed for at least three full months in the assessment.</li> <li>2. We designed quantitative assessment items for each outcome indicator in the questionnaire before and after changes, and further understood the outcome's rate of change. We set strict thresholds for the three phases to avoid overestimating outcomes.</li> <li>3. The weighted average of questionnaire survey results was calculated, and then a sensitivity analysis was conducted on the parameters of the different voices heard during engagement.</li> </ol>
VI. Be transparent	Complete information on the impact map cannot be fully presented in this report due to the limited number of pages.	Misunderstanding by report readers	Results are summarized in related sections of this report, and the complete impact map is presented in the appendix.
VII. Verify the result	Due to constraints on research resources and time, not all of the stakeholders in the study were invited to participate in the verification of outcomes.	SROI ratio overestimation or underestimation	Through the three phases of engagement, literature review, and discussions on the research hypothesis and outcomes with the Children's Centers' team, we verified that the calculated parameters do not excessively deviate and conducted sensitivity analysis for various potential outcomes.

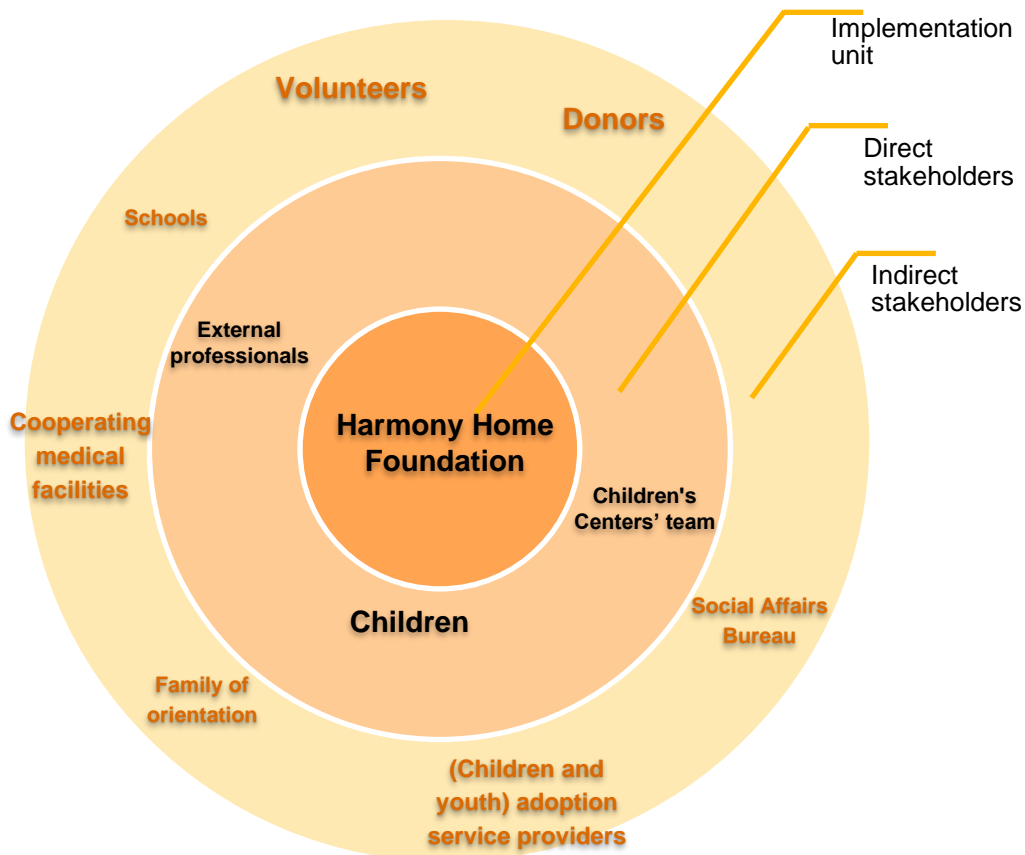
## Chapter 3 SROI Evaluation and Analysis

To effectively identify key stakeholders, we obtained a good understanding of and verified the stakeholders that were included in this evaluation one by one through review, identification, and engagement.

### Section 1 Stakeholders

#### I. Stakeholder identification and scope

We review the annual reports issued by the Harmony Home Foundation, Taiwanese child care related literatures and news reports, as well as interviews with the Foundation and Children's Centers staff, etc., to conduct preliminary identification and inventory "all" groups that were reached, influenced, or were influenced in the scope of child care services provided by the Children's Centers. We divided the impact on stakeholders into three levels, namely implementation team, stakeholders that were directly reached/influenced, and stakeholders that were indirectly reached/influenced (hereinafter referred to as "direct stakeholders" and "indirect stakeholders"). Stakeholders are described below:



## 1. List all stakeholders

Stakeholders	Description
Harmony Home Foundation	A national lawfully registered institute with a total of five service locations. The scope of evaluation includes Harmony Home-Nangang Children's Center and Kaohsiung Children's Center, which provide 24/7 professional child placement and care services.
Children's Centers' team	Employees of the two Children's Centers include the executive secretary, directors, social workers, and fundraising personnel that are responsible for foundation affairs and personnel management, as well as childcare assistants, childcare providers, and guidance officers who directly take care of children.
Children	The target group that the Children's Centers provide services to, including children of all nationalities between the ages of 0 and 12 from different backgrounds, such as children with unknown parents, divorced parents, children out of wedlock, abandoned children, and children of drug-addicted mothers.
External professionals	Children are evaluated during placement to determine if they need intensive care or early intervention. The Children's Centers hire external professionals on an hourly wage basis to provide knowledge and experience to help children adapt and grow.
Family of orientation	The family that the children was born and grew up in. The child was removed from the family after a report was filed because the family was unable to support or properly care for the child after encountering misfortune or due to incomplete functions.
(Children and youth) adoption service providers	Adoption refers to the care of children by legal fosterers on behalf of the family of orientation. The social worker responsible for the children contacts related units to evaluate the foster family and necessity of adoption.
Social Affairs Bureau	The Social Affairs Bureau refers children and is the source of children for both Children's Centers. Social workers from the Social Welfare Center follow up on or visit children during placement. Basically, each child has a primary social worker responsible for managing and evaluating the care provided to the child.
Cooperating medical facilities	Have long-term partnerships with the Children's Centers and provide children with routine medical services, such as dentistry, ophthalmology, and ENT, which do not include early intervention services.
Schools	Public elementary schools and nurseries that children study in due to early intervention or after reaching school age.
Volunteers	Individuals or corporations that irregularly provide assistance at the Children's Centers, such as haircuts,

	environment cleaning, and accompanying children during events.
Donors	Corporations, organizations, and people who irregularly donate to the Children's Centers.

## 2. Inclusion and exclusion of stakeholders

Based on the interviews with the Foundation and Children's Centers staff, we have identified the main stakeholders that influenced others or were influenced in the Project. In accordance with the SROI's principles of materiality and "Do Not Over-claim", we have excluded stakeholders who experienced smaller or less significant impacts. Explanations for the inclusion or exclusion of stakeholders are as follows:

Stakeholders	Category	Possible Subgroups	Description	Included/ Excluded
Harmony Home Foundation	Implementation unit		After interviewing the management of the Harmony Home Foundation and members of the Children's Centers' team, they all stated that, based on the increase in positive reviews and attention from the outside world after the two Children's Centers in northern and southern Taiwan were established, they clearly felt an improvement in the Foundation's reputation. As a portion of the Foundation's funds and manpower were also mainly invested in the Children's Centers, they have been included in the evaluation based on the principle of materiality.	Included
Children's Centers' team	Direct stakeholders	<ul style="list-style-type: none"> <li>Administrative staff: executive secretary, director, finance, planning, supervision</li> <li>Caretakers: nursery staff, guidance officers</li> </ul>	The Children's Centers are a 24/7 child placement and care institution. Their employees are with the children at all times, and there are significant positive and negative impacts on their professional knowledge and skills, as well as physical and mental condition. Hence, the team was included in the evaluation based on the principle of materiality.	Included
Children	Direct stakeholders	<ul style="list-style-type: none"> <li>Nationality: native, foreign, stateless</li> </ul>	The purpose of the Children's Centers is to provide care services to children. Based on the observations and experiences of	Included



Stakeholders	Category	Possible Subgroups	Description	Included/ Excluded
		<ul style="list-style-type: none"> <li>• Age: 0-2 years old, 3-5 years old, 6-12 years old</li> <li>• Placement period: 3 months -1 year, 2 years&lt;1 years, &gt;2 years</li> <li>• Original family: unable to take care of family due to accident, single parent, abandonment, no support, caretaker serving sentence in prison</li> </ul>	<p>various stakeholders, the Children's Centers provide long-term placement and care, and have an extremely positive impact on the children's physical and mental development and rights protection. However, considering that outcomes might not be apparent if the placement duration is too short, based on feedback from interviews and the principle of materiality, only children that have been placed for at least three months were included in the evaluation.</p>	
External professionals	Direct stakeholders	<ul style="list-style-type: none"> <li>• Supervision</li> <li>• Therapist</li> </ul>	<p>Based on feedback from stakeholders during the interviews, external professionals directly come in contact with children and play an important role in the children's healthy physical and mental development. They also discussed children with personnel of the Children's Centers, which allowed them to learn and grow more quickly together. Hence, external professionals were included in the evaluation based on the principle of materiality.</p>	Included
Family orientation of	Indirect stakeholders	<ul style="list-style-type: none"> <li>• Nationality: native, foreign, stateless</li> </ul>	<p>We learned from the interviews that children did not spend much time with their parents before placement, and the Children's Centers do not allow biological mothers to visit and contact the children in accordance with the law. A social worker is required for coordination. Hence, families of orientation do not have intensive direct contact with children. Furthermore, the Children's Centers are unable to select children based on their family of orientation or the status of their parents. Therefore, considering the indirect impact of this type of stakeholder, the difficulty of reaching the stakeholder, and the lack of managerial significance,</p>	Excluded

Stakeholders	Category	Possible Subgroups	Description	Included/ Excluded
			we did not include the stakeholder in calculations.	
(Children and youth) adoption service providers	Indirect stakeholders	<ul style="list-style-type: none"> <li>• Public sector</li> <li>• Non-profit organization</li> </ul>	All children placed in the Children's Centers are legally registered with the Social Affairs Bureau, social workers handled contact and follow-up in the adoption process and did not have direct contact with the Children's Centers. Hence, this stakeholder was not included in calculations.	Excluded
Social Affairs Bureau	Indirect stakeholders		Based on feedback from stakeholders during interviews, even though most people thought about the Children's Centers when caring for children of other nationalities was mentioned, the Social Affairs Bureau still handles children on a one-by-one basis when it comes to guidance and referral and gives consideration to institutes that ensure a certain quality of care. The distribution of children is not affected by the Children's Centers' share of voice or service outcomes. Considering that there is no significant effect on policies, resources, or administrative process, the Social Affairs Bureau was not included in evaluations. Only feedback from primary social workers during interviews was considered to understand the potential changes in children impacted by the Children's Centers.	Excluded
Cooperating medical facilities	Indirect stakeholders		We learned from the interviews that even though the Children's Centers have long-term partnerships with several medical facilities, they only provide general and emergency treatment to children. They do not have a material impact on the children's physical and mental development, or the quality of care provided by the Children's Centers. Therefore,	Excluded

Stakeholders	Category	Possible Subgroups	Description	Included/ Excluded
			cooperating medical facilities were not included in calculations.	
Schools	Indirect stakeholders		Most children of the Children's Centers are not school age children, and only a small number need to go to nursery for early intervention. There is no significant impact on local schools; therefore, schools were not included in calculations. We only considered feedback from schoolteachers during interviews to verify the current status of children's learning, development, and interpersonal relationships.	Excluded
Volunteers	Indirect stakeholders		We learned from the interviews that there are very few volunteers, who are extremely scattered and do not have a specific role in services. The assignment of volunteers is not controlled by the Children's Centers, so volunteers were not included in calculations after discussion with the implementation team.	Excluded
Donors	Indirect stakeholders	<ul style="list-style-type: none"> <li>• Enterprises: small and medium enterprises, large enterprises, multinational companies</li> <li>• Individuals: the general public</li> <li>• Groups: associations, public welfare groups, foreign legal persons</li> </ul>	We learned from the interviews that most donors are not long-term stakeholders, and the source and nature of supplies donated are non-specific and cannot be calculated at market price. Funds that are donated are not for a fixed purpose and have a minor effect on the quality of care or operations of the Children's Centers. Hence, only the funds received were calculated in inputs.	Excluded, only resource inputs were included.

### 3. Subgroup identification

After understanding the stakeholders and their connection with the organization's operational activities through interviews, this study identified 4 groups of stakeholders, including the Harmony Home Foundation, the Children's Centers team, children and external professionals. After identifying the stakeholders that should be included in the assessment, we followed the steps below to identify subgroups:

- (1) Review the information in annual reports of the Harmony Home Foundation and related literature on child care services, and explore possible subgroups.
- (2) Interview with administrative personnel at the Harmony Home Foundation to understand possible subgroups.
- (3) Summarize literature abstracts and interview results, and list possible subgroups.
- (4) Establish a threshold for the number of people who should be interviewed for each subgroup interview.
- (5) Conduct interviews and summarize interview results.
- (6) Check whether the outcomes of sub-groups of stakeholders are different.
- (7) Include stakeholders with significant outcomes.

#### ● Children's Centers' team

We learned that members of the team have clear roles and responsibilities, and different outcomes can be derived from the chain of events from the interviews. Furthermore, there is a significant difference in outcome incidence, so we were divided Children's Centers' team into two categories, specifically administrative personnel who are responsible for managing foundation affairs and personnel assignments; caretakers that are needed to care for children in daily life, including childcare assistants, childcare providers, and counselors.

#### ● Children

Based on feedback from administrative personnel and caretakers of the Children's Centers who have the closest relationship with the sheltered children, if the child could not properly attend school in his or her family of orientation (e.g., single parents), after placement in the Children's Centers, the child would receive comprehensive care, so that he or she could focus on school in a stable learning environment. For this reason, school age children have an additional outcome of stable school attendance.

#### ● External professionals

After interviews with supervisors and professional therapists, this study found significant differences in job functions between supervisors and professional therapists. We learned that supervisors and course instructors mainly share their professional experience with the Children's Centers, but they do not directly cause material changes in children. Counselors and therapists provide treatment for specific physical and mental development conditions in children, their services are necessary and time sensitive, so different outcomes can be derived.

Included stakeholders		Population
Stakeholder	Subgroup	
Harmony Home Foundation		1
Children's Centers' team	administrative personnel	12
	caretakers	58
Children	Children not in school	36
	Children in school	5
External professionals	Supervisors and course instructors	7
	Counselors and therapists	5

## II. Stakeholder engagement

To understand the scope and degree of the Project's impact, we engaged stakeholders in three phases, including interviews, questionnaires and verification outcomes. Through this three-stage engagement, it will help reduce the risk caused by sampling and improve the reliability of the report.

Stage	Engagement Method	Engagement purpose
1	Understand change - Interview	Understand the role of stakeholders in the operation of Children's Centers, and through interviews to understand the changes of stakeholders under the operating activities provided by the Children's Centers, and then deduce chain of events.
2	Confirmation of outcomes - Questionnaire	Based on the interview results of the first stage, the information such as chain of events, outcomes, and financial proxies was confirmed by more stakeholders through questionnaires.
3	Validation outcomes - Interviews	According to the results of the questionnaire survey, we conducted re-interviews with stakeholders for verification. If there is a difference between the interview results and the results of the questionnaire survey, we will look for the reason and confirm whether other stakeholders have the same situation. It will be included in the sensitive analysis for discussion if it is significant.

1. Understand what changes:

First, we examined the number of stakeholder groups and conduct sampling on a 5% basis. Through the introduction of the executive secretary and directors of the Children’s Centers, we randomly selected people from each group for one-to-one interviews to understand the changes that the services provided by Children’s Centers have made to various stakeholders. Among them, most of the children are preschool-aged. Their ability to express their feelings or changes are not mature. Thus, we interviewed the caretakers who are in close contact with the children. Through the day-to-day interaction and observation, caretakers shared their viewpoints for children's changes. These changes are differences between children’s first arrival at the Children’s Centers and children’s status after staying for more than three months in the Children’s Centers.

Included stakeholders		Stage 1 - Understand change
Stakeholder	Subgroup	Number of interviews
Harmony Home	Foundation	3
Children’s Centers’ team	administrative personnel	3
	caretakers	2
Children	Children not in school	2 caretakers
	Children in school	2 caretakers
External professionals	Supervisors and course instructors	1
	Counselors and therapists	1

During the interviews, we mainly used a semi-structured interview to discuss with stakeholders, constantly asking them: "Then what happened?" "Who participated in?" "What changes did you experience?" We then summarized preliminary outcomes from their answers. Next, we asked stakeholders open-ended questions to verify whether any changes or impacts had been left out. In this process, we engaged interviewees in multiple aspects until we were unable to obtain new feedback, ensuring that we understand all changes. Finally, we used a chain of events to describe the causality of changes and define the final outcomes.

■ Harmony Home Foundation

We interviewed 3 directors and administrators of Harmony Home Foundation, and sorted out 2 positive outcomes from the interviews, including "Better service quality" and "Better organizational image". Among them, the director of Harmony Home Foundation mentioned that in the process of interacting with the Social Affairs Bureau (such as striving for the legalization of the Children’s Centers) or communicating with surrounding communities and neighbors. The Harmony Home Foundation found that the people's sense of rejection to children with HIV or stateless children cared by the Children Center decreased. Therefore, the director felt that the Harmony

Home Foundation left a positive impression on the public and government agencies.

■ Children's Centers' team

Through interviews, we found that there were significant differences in outcomes between administrators and caretakers, mainly due to differences in job functions. For the administrative personnel, we have sorted out 3 positive outcomes including "Higher sense of self-identity", "Better work planning and execution ability", "Better organizational management ability" and 1 negative outcome of "Deterioration in health condition". Regarding caretakers, 2 positive outcomes were summarized as "Improvement in professional skills for children handling", "Higher work satisfaction" and 1 negative outcome of "Deterioration in health condition". The biggest common point between administrators and caretakers is the decline in health condition caused by work pressure.

■ Children

After interviewing with caretakers, counselors and therapists who are in close contact with children found that children who receive the early treatment program can develop "Better mental health", "Better physical health" and "Better linguistic ability". The caretakers also found that children have outcome "Improved interpersonal relations" and "Improved life skills" through care service provided by the Children's Centers. The 24/7 care for children in the Children's Centers enables children to have outcome "Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk". On the other hand, during the interview, we learned that school age children can have a stable learning environment because of the Children's Centers. Therefore, compared with preschool children, school age children have one more outcome "Stable school attendance".

■ External professionals

After interviewing with course supervisors and therapists, we found that job functions make outcome difference. In terms of supervisors, the experiences they had at the Children's Centers produced 2 positive outcomes including "Higher level of concern for children's issues regardless of nationality" and "Improved professional skills". There were 3 positive outcomes for counselors and therapists. These outcomes are "Higher self-esteem from seeing changes in children", "Improved professional skills", and "Higher level of concern for the issue of child placement regardless of nationality".

2. Validation of outcomes:

After summarizing the opinions expressed by stakeholders during interviews and findings from literature reviews, we compiled a preliminary list of all potential outcomes of the Project, and then designed a questionnaire based on these outcomes. The executive secretary of the Children's Centers assisted by verifying the correctness and completeness of contents, and then the questionnaires were distributed to all stakeholders in the scope of evaluation.

Since most children were too young to read and respond to the questionnaire items on their own, the questionnaires were filled out by caretakers who most frequently came in contact with the children. The questionnaire not only used indicators to verify if there were any differences in the behavior or changes of stakeholders from different backgrounds, but also used open-ended options to take into consideration different conditions and opinions. We engaged in different aspects of exchanges with interviewees in the interaction process, in order to gain a full and comprehensive understanding of the experience and changes of all stakeholders in the scope of evaluation. For the questionnaire survey result in this stage, we did not find new outcomes. All outcomes had been captured in the interviews in the first stage of engagement.

### 3. Verifying outcomes:

When verifying outcomes, we summarized stakeholder feedback in the "understand/verify outcomes" phase and conducted telephone interviews that were randomly arranged by the executive secretary and directors of the Children's Centers, in order to verify the outcomes with each stakeholder. We also compared the outcomes with literature to verify that these are not biased and match the actual situation. Please see Chapter 4, Section 3: Verifying Outcomes for details of verification.

There was a relatively high number of invalid questionnaires due to caretakers omitting items or filling in the wrong item. Hence, the overall engagement ratio is only approximately 41%. However, we ensured that the information provided by interviewees was sufficient in the two phases of interviews. Stakeholder engagement for other types of stakeholders reached at least 80%. See Appendix 2 for the engagement interview outline and questionnaire.



### Stakeholder engagement list for Stage 1 to Stage 3

Stakeholders that were included		Population <sup>3</sup>	1.Understand what changes	2.Validation of outcomes	3.Verifying outcomes	Stakeholder Engagement		
			Interviews	Questionnaire survey (Number of effective questionnaires collected)	Interviews	Number of times engaged <sup>4</sup>	Number of people engaged <sup>5</sup>	% of total engagement <sup>6</sup>
Name	Subgroup of stakeholders							
Harmony Home Foundation		1 <sup>7</sup>	3	15	4	22 <sup>8</sup>	15 <sup>9</sup>	100.00% <sup>10</sup>
Children's Centers' team	Administrative personnel	12	3	11	3	17	11	91.67%
	Caretakers	58	2	24	2	28	24	41.38%
Children	Children not in school	36	2 caretakers	36 (Filled by the caretakers)	6 caretakers	44 <sup>11</sup>	36	100.00%
	Children in school	5	2 caretakers	5	6 caretakers	13	5	100.00%
External professionals	Supervisors and course instructors	7	1	6	2	9	6	85.71%
	Counselors and therapists	5	1	4	1	6	4	80.00%

<sup>3</sup> Refers to the Project's time period (2017.01.13-2021.02.28), number of all participants in the Project's event

<sup>4</sup> Refers to the sum of the number of interviews in the first stage, the number of questionnaires in the second stage, and the number of interviews in the third stage

<sup>5</sup> Refers to the number of times engaged minus the number of repeated stakeholders engaged. Some stakeholders might participate in multiple stages

<sup>6</sup> Refers to the number of people engaged divided by population

<sup>7</sup> This is a unit, representing 1 foundation

<sup>8</sup> Verified by the founder, directors, administrative personnel, and primary social workers of children

<sup>9</sup> Verified by the founder, directors, administrative personnel, and primary social workers of children

<sup>10</sup> Verified by the founder, directors, administrative personnel, and primary social workers of children, which contained all levels in the Foundation and regarded as 100%

<sup>11</sup> The questionnaire was filled out by the primary caretaker, and verified by caretakers, primary social workers of children, school teachers, and supervisors

## Section 2 Inputs and Outputs

### 1. Inputs

Stakeholders		Inputs	
Category	Item	Value of inputs (NT\$)	Remarks
Harmony Home Foundation	The Foundation's expenses on child care services and the daily expenses of the Children's Centers	5,552,827	Daily expenses of Kaohsiung Children's Center's expenditure for 4 years and Nangang Children's Centers for 1 year to take care of children, including utilities, venue rental, and medical expenses.
Children's Centers' team	Personnel expenses	13,147,755	Personnel expenses recognized in accounts are used as the number of inputs from the Children's Centers' team. The expenses include labor costs for taking care of children during operation of Kaohsiung Children's Centers for 4 years and Nangang Children's Centers for 1 year.
<b>Total</b>		18,700,582	

### 2. Outputs

Quantifiable outcomes for each stakeholder group during the assessment period for the Project are described as follows:

Stakeholders	Item	Output quantity
Children	Number of children being cared for	41 individuals
Harmony Home Foundation	Number of events for issues of children regardless of nationality	5 sessions

## Section 3 Assessing the Outcomes

### I. Theory of Change

Through summarizing annual reports of Harmony Home Foundation and research papers, and with stakeholder interviews in the first stage, we asked, "How do you feel about your personal (ideas, physical and mental conditions, interpersonal relationships, etc.) Changes or influences?", and further asked "What happened next?", "Which one is the most important to you in terms of all outcomes you experienced?", so as to construct the chain of events for each outcome, to adjust the causal relationship and importance of the outcomes, and to confirm the final outcomes of the stakeholders.

#### 1. Harmony Home Foundation

<b><u>Background:</u></b>	
The Children's Centers are under the Harmony Home Foundation; the Foundation's daily operations are very important to operations of the Children's Centers. Assistance and support from the Harmony Home Foundation is needed for private donations, government subsidies, public visits, and initiative events. The successful implementation of the Foundation's affairs has allowed the Children's Centers to fully focus on the children.	
<b>Outcome 1: Better service quality</b>	
<b>Chain of events</b>	Organize a variety of promotion campaigns to attract attention from society → More and more people can recognize the Foundation's philosophy and issues of children regardless of nationality → People donate money and supplies → Increase the Foundation's resources → Better service quality
<b>Stakeholder feedback</b>	Administrative personnel of the Harmony Home Foundation stated that resources from the outside world are important to operations of the Foundation and the Children's Centers and allow the Foundation to continue improving its software and hardware. Whether it may be personnel training or improvement of living spaces, these all allow the Children's Centers to provide better services.
<b>Outcome 2: Better organizational image</b>	
<b>Chain of events</b>	Visit from individuals and corporations, provide volunteering and internship opportunities, and initiatives and events related to children regardless of nationality issues → Raise public awareness and concern for issues relating to the rights and interests of children regardless of nationality → Better organizational image
<b>Stakeholder feedback</b>	Administrative personnel of the Harmony Home Foundation stated that more and more people are learning about and becoming concerned about issues of children regardless of nationality through the initiatives

	and events, as well as volunteering and internship opportunities, which have also created a more positive perception of the Harmony Home Foundation.
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## 2. Children’s Centers’ team – Administrative personnel

<b>Background:</b>	
<p>Administrative personnel responsible for operations of the two Children’s Centers include the executive secretary, directors, social workers, and planning and fundraising personnel. Administrative personnel are mainly responsible for task assignment and personnel management, contacting children and linking resources, account management, domestic and overseas fundraisers, and preparing annual plans and events. About half of all administrative personnel are full-time employees of the Harmony Home Foundation, and their jobs include assisting with affairs of the Children’s Centers.</p> <p>Most administrative personnel have relevant backgrounds and experience, such as having held a position in a non-profit organization for non-children’s issues or served at other service locations of the Harmony Home Foundation for HIV/AIDS patients or migrant workers and joined the Children’s Centers because they have the same ideals.</p>	
<b>Outcome 1: Higher sense of self-identity</b>	
<b>Chain of events</b>	<ul style="list-style-type: none"> <li>● Search for resources in society through proposals or fundraisers, better understand the issues that corporations and the public is concerned about → Plan projects based on the needs and preferences of the outside world, and find more possibilities for existing services → Feel that the Children’s Centers have gradually gained support from the public and competent authorities by providing better services → Recognize the value of their work → Higher sense of self-identity</li> <li>● Search for resources in society through proposals or fundraisers, better understand the issues that corporations and the public is concerned about → Understand that there are still many biases and discrimination in society against children of other nationalities → Be more willing to actively share their ideals and correct concepts with others in daily life → Recognizing the value of their work → Higher sense of self-identity</li> </ul>
<b>Stakeholder feedback</b>	Executive secretary: We can sense higher recognition from the public and competent authorities due to our higher service capacity and better services. This has also strengthened our relationship with the public sector.

	<p>Director: People question why we should care about children of other nationalities when we are unable to help all the children in our own country. This greatly affected me, and I considered whether or not I should leave. I began to feel that the Children's Centers were special and had less doubts, so I continued to work here. My greatest lesson serving here is to be brave, to stop fearing how others view me, and to insist on doing what I believe is the right thing to do.</p>
<b>Outcome 2: Better work planning and execution ability</b>	
<b>Chain of events</b>	<ul style="list-style-type: none"> <li>● Find out that children accepted into the Children's Centers come from diverse backgrounds, and caring for them is harder than caring for children in typical institutes → Internal meetings are periodically convened for everyone to find relevant issues to share with others → Improve understanding and emphasis on services for children's rights and welfare → Actively take relevant continuing education courses → Better work planning and execution ability</li> <li>● Find out that children accepted into the Children's Centers come from diverse backgrounds, and caring for them is harder than caring for children in typical institutes → Internal meetings are periodically convened for everyone to find relevant issues to share with others → Learn from the different service experience of other employees from different backgrounds → Teaching plan design and course arrangements better meet children's needs → Better work planning and execution ability</li> </ul>
<b>Stakeholder feedback</b>	<p>Director: I want to do more to improve my own abilities. I even took child care and social worker courses after I started working here, hoping to provide more professional assistance to this organization and stakeholders.</p> <p>Finance Department personnel: We gained a better understanding of children's rights and welfare and learned that there is a great difference in care for regular children and children of other nationalities. I grew from the different service experiences and was able to utilize past work experience as I continued to learn through new issues.</p>
<b>Outcome 3: Better organizational management ability</b>	
<b>Chain of events</b>	<ul style="list-style-type: none"> <li>● The way administrative personnel think become based on the organization's interests because they are responsible for personnel management and administrative affairs → Learn how to work with employees of the Children's Centers → Understand how to take a softer approach to communicate → Build stronger partnerships → Better organizational management ability</li> <li>● Be exposed to children receiving placement services with diverse backgrounds → Be willing to understand their situation and feelings → Develop ability to empathize with others, and understand and respect the position of people</li> </ul>

	with different roles → Reduce conflict within the organization and allow them to express their position and make an effort to obtain resources from the competent authorities → Better organizational management ability
<b>Stakeholder feedback</b>	Director: When I was a social worker in the past, I focused on individual children. Now that I am a mid-level manager, I need to think about the entire organization's operations. I can't be too aggressive during communication and coordination, so I adjusted my internal management skills. I can't continue to hide in the back and rely on others. I feel like I have become more open-minded and will reflect on myself to see if there are areas that I need to improve on.
<b>Outcome 4: Deterioration in health condition</b>	
<b>Chain of events</b>	Managerial positions assume more responsibility, begin to hold themselves to higher standards, and need to be on standby at all times to handle any unforeseen events → Feel considerable work stress and constantly work overtime → Deterioration in health condition
<b>Stakeholder feedback</b>	Director: I am under great pressure, including needing to be on standby around the clock, helping personnel work together (e.g., when babysitters or preschool teachers have conflicts due to their different opinions and education methods), and scheduling and training. The cost of communication is very high. Director: I didn't have any experience when I first became a supervisor, so I was under great pressure. All phone calls were forwarded to my mobile phone, and working long hours increased my physical and mental stress; in particular, there was a significant difference in my sleeping quality.

### 3. Children's Centers' team – Caretakers

<p><b><u>Background:</u></b></p> <p>Caretakers include childcare assistants, childcare providers, and counselors, and are mainly responsible for 24/7 care and guidance. Caretakers need to have graduated with a relevant major or professional certificate to be qualified and must receive at least 18 hours of training a year according to government requirements while holding the position.</p> <p>The Children's Centers are child and youth placement institutes that are required to have caretakers for children between the ages of 0 and 2 at a ratio of 1:3, which is stricter than the 1:5 ratio required for infant care centers. Due to the diverse backgrounds of children of the Children's Centers, it is necessary to face many complex psychological and behavioral issues of children, so caring for them is more difficult compared to caring for regular children. Most caretakers joined the Children's Centers because they have relatively strong motivation, such as the willingness to dedicate their time after retirement or being acquainted with current employees who invited them to join.</p>
<b>Outcome 1: Improvement in professional skills for children handling</b>

<b>Chain of events</b>	Find out that it is harder to care for the children compared to regular children → Search for resources or related courses and irregularly meet with children to communicate with them → Adjust their treatment based on the traits of each child → Improvement in professional skills for children handling
<b>Stakeholder feedback</b>	<p>Childcare providers: I specially learned about attachment when I came here and learned about how to form and repair safe and unsafe attachments. After forming safe attachments, children will be able to better adapt in a large institution and have higher mental strength. Furthermore, I attend groups similar to parent support groups or play therapy courses every six months and feel that I have gotten better at providing care.</p> <p>Childcare assistants: Everyone is patient with the children, and we learned that we will only know their needs after providing services. We can only provide the right treatment after gaining an in-depth understanding of each child. Furthermore, I can learn different caretaking techniques with other teachers here. For example, I will sometimes help childcare providers and accumulate experience.</p>
<b>Outcome 2: Higher work satisfaction</b>	
<b>Chain of events</b>	<ul style="list-style-type: none"> <li>● Be able to put themselves in a child's shoes once they understand the child's situation → Be able to better empathize with children when providing services → Gain support from other workers → Feel that efforts have an impact on children and are needed by the Children's Centers → Higher work satisfaction</li> <li>● Be able to communicate with other caretakers about ways or techniques of caring for children → Become willing to attempt or switch to feasible solutions or techniques proposed by others → Be able to better interact with children → Receive positive feedback from colleagues or children → Generate higher motivation at work → Higher work satisfaction</li> </ul>
<b>Stakeholder feedback</b>	Childcare assistants: Hearing the laughter of children every single day is therapeutic. For example, you need to keep bending over at work and children will show their concern by asking if you need help. There was a child with developmental delay that left a deep impression. He was 3 years old, but he had not started speaking yet, so I decided to take care of him individually. After about two weeks, the child said, "Teacher, I am waiting for you." This was a successful experience after exerting great efforts.
<b>Outcome 3: Deterioration in health condition</b>	
<b>Chain of events</b>	<ul style="list-style-type: none"> <li>● Assume a great workload → Not get sufficient rest → Deterioration in health condition</li> <li>● Be responsible for the function of family education in this model, feel responsible for the children, and can easily get roles mixed up when also serving the functions of parents</li> </ul>

	→ Easily feel pressure from children's emotions or from difficulties → Deterioration in health condition
<b>Stakeholder feedback</b>	Childcare assistants: Every teacher concurrently holds several positions, and shift scheduling has affected their health condition. They also feel psychological pressure that is mainly derived from differences with their ideal nurturing method.

#### 4. Children

<b><u>Background:</u></b>	
Taiwan's social structure continues to change as more and more races immigrate to Taiwan. Family structure and functions have faced various impacts in the environment of the new era, especially foreign nationals and their children, who have relatively less protection for their basic rights compared to Taiwanese citizens. Hence, when an issue occurs in family functions, such as economic difficulties or limited healthcare and educational resources, the growth and healthcare of children becomes a major challenge.	
<b>Outcome 1: Better mental health</b>	
<b>Chain of events</b>	Get stable source of food, outdoor activities, and psychological and behavioral guidance → Build trust in the environment and caretakers of the Children's Centers → Be willing to share what is on their mind with caretakers and feel less nervous and anxious → Have a greater sense of safety and stability → Better mental health
<b>Stakeholder feedback</b>	An elementary school counselor said the Children's Centers give children a lot of love, and the children develop a sense of belonging toward these institutes; moreover, they arrange a large number of activities. The children are very happy when they mention their caretakers, and they like to interact with caretakers, showing that they have a strong attachment.
<b>Outcome 2: Better physical health</b>	
<b>Chain of events</b>	<ul style="list-style-type: none"> <li>● Get balanced and healthy meals → Strengthen immune systems → Better physical health</li> <li>● Participate in exploratory courses that involve gross and fine movements, and indoor and outdoor leisure activities → Stimulate the neural connection between muscles and brain, which makes the body more coordinated and allows it to stably develop → Better physical health</li> </ul>
<b>Stakeholder feedback</b>	Caretakers at the Children's Centers said that children in the centers generally need early intervention. Some children have physiological developmental delay, and their health condition gradually improved through courses and therapy.
<b>Outcome 3: Better linguistic ability</b>	
<b>Chain of events</b>	Participate in picture book storytelling and cognitive games → More opportunities to think and speak → Better linguistic ability
<b>Stakeholder feedback</b>	Administrative personnel at the Children's Centers said that children might have received less verbal stimulation in their



	family of orientation, so they are quieter when they first arrive at the Children's Centers, but they become more talkative after being trained by caretakers.
<b>Outcome 4: Improved interpersonal relations</b>	
<b>Chain of events</b>	Learn how to control emotions and behaviors through the psychological and behavioral guidance provided by caretakers of the Children's Centers → Apply what they learn in daily life, and the lower occurrence of irrational language and behavior when they have negative emotions → Improved interpersonal relations
<b>Stakeholder feedback</b>	Caretakers at the Children's Centers said that children had some rebellious behavior at the beginning, but improved considerably after receiving guidance, and were able to adapt to the group.
<b>Outcome 5: Improved life skills</b>	
<b>Chain of events</b>	Taught by caretakers of the Children's Centers how to wash the dishes, fold blankets, and go to the restroom by themselves → Apply what they learn in real life → Improved life skills
<b>Stakeholder feedback</b>	Caretakers at the Children's Centers said that they teach children how to wash dishes and go to the restroom during regular classes, helping children develop daily life skills.
<b>Outcome 6: Stable school attendance</b>	
<b>Chain of events</b>	Go to school to study after entering the Children's Centers → Stable school attendance
<b>Stakeholder feedback</b>	Administrative personnel of the Children's Centers said that school age children in the Children's Centers are able to study at a nearby elementary school, but they might not be able to attend school every day if they were in their family of orientation.
<b>Outcome 7: Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk</b>	
<b>Chain of events</b>	Gain access to a stable housing space and healthcare after entering the Children's Centers → Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk
<b>Stakeholder feedback</b>	Administrative personnel of the Children's Centers said that the children might face limited healthcare information and resources because they are not Taiwanese citizens, but after entering the Children's Centers, the children have a stable living environment and access to healthcare resources.

5. External professionals – Supervisors and course instructors

<b>Background:</b>	
Cooperation with supervisors and course instructors is mostly irregular. The former mainly provides indirect services every two months or quarter, and mostly discusses children's development condition, early intervention, and on-site service strategy with the directors, while providing further recommendations. Supervisors sometimes serve as guest speakers to explain milestones of children's development and regulations for children and youth, helping develop professional competencies of front-line personnel of children and youth institutes. Course arrangements by the latter are based on needs, such as physical condition or handicrafts, and suitable contents for each age group are designed based on children's development phase.	
<b>Outcome 1: Higher level of concern for children's issues regardless of nationality</b>	
<b>Chain of events</b>	Listen to front-line service personnel talk about their special experiences or difficulties they encountered., and felt the passion and dedication to the rights of children on caretakers → Gain a better understanding of the placement needs and dilemmas faced by children regardless of nationality → Use opportunities of initiatives to speak out for these children → Share examples of the Children's Centers first when providing guidance to other institutes → Higher level of concern for children's issues regardless of nationality
<b>Stakeholder feedback</b>	Supervisor: I felt the warmth at the Children's Centers because everyone puts their hearts into it and is willing to work together. This made me feel more at ease and motivated when providing services and made me more willing to help the children.
<b>Outcome 2: Improved professional skills</b>	
<b>Chain of events</b>	Be exposed to many children with complex issues when providing services at the Children's Centers and discuss family parenting functions, quality of care, or schooling needs with front-line service providers → Search for resources to further improve abilities and provide suggestions suitable for the situation of different children → Improved professional skills
<b>Stakeholder feedback</b>	Supervisor: Caretakers will sometimes share their practical experience, such as competency building, difficulties, and bottlenecks in the early intervention of children, and social workers will discuss issues with development evaluation or resource referrals. Children have somewhat different circumstances, which I analyze, and I have learned from discussions of children, teaching material design, and the handling of children.

6. External professionals – Counselors and therapists

<b><u>Background:</u></b>	
Children in the Children's Centers often have slower physical and mental development due to the inadequate family functions of their family of orientation, so they generally need early intervention. Counselors play an important role in providing children with suitable treatment to stabilize their development.	
<b>Outcome 1: Higher self-esteem from seeing changes in children</b>	
<b>Chain of events</b>	Provide care for children in the Children's Centers and find that the background and the treatment environment of the child are not familiar, and adjust the treatment method → Better grasp the treatment method and gain the child's trust, which make the child's mood be gradually stabilized → Higher self-esteem from seeing changes in children
<b>Stakeholder feedback</b>	My biggest reward when providing services at the Children's Centers was seeing changes in children from distrust, exploring, to becoming willing to believe and share. This made me feel a great sense of achievement, seeing children overcome their fears.
<b>Outcome 2: Improved professional skills</b>	
<b>Chain of events</b>	Adjust counseling method because the environment and subjects at the Children's Centers are different from past experiences → Learn how to provide counseling in a different environment → Improved professional skills
<b>Stakeholder feedback</b>	Adjustments and changes to the counseling method need to be made by observing children's reactions to the different field and service subjects. The constant change in experience and environment improves personnel's professional skills.
<b>Outcome 3: Higher level of concern for the issue of child placement regardless of nationality</b>	
<b>Chain of events</b>	Begin to learn about issues with the placement of children regardless of nationality, and become more concerned about the issue through exchanges with personnel of the Children's Centers and the process of providing counseling services → Higher level of concern for the issue of child placement regardless of nationality
<b>Stakeholder feedback</b>	The institution I previously served at mainly had Taiwanese children. Children's Centers are special in that they have children without a nationality, and I thus learned about placement issues of children regardless of nationality.

## II. Outcome indicators/Materiality

Based on the SROI standards, we needed to establish one or more indicators for each outcome to prove that the outcome indeed occurred, verify the number and extent of outcomes that occurred, and whether the outcome was material or important to stakeholders. After literature review and discussions with different stakeholders in the "understand/verify outcomes"

phase of engagement, we set indicators suitable for the characteristics of different stakeholder groups and verified that the outcomes did occur and were important to the stakeholder.

During the first stage of the engagement, we identified appropriate outcome indicators through stakeholder feedbacks and relevant literatures. During the interviews, we asked stakeholders to share the changes they experienced after their participation in the child care service in the Children's Centers, and to give examples based on the outcomes they shared as evidence. Take the Children as an example. Caretakers mentioned that after the children came to the Children Centers, "the number of visiting the hospital due to illness decreased", and "the height or weight also developed normally". In addition, the sleep quality also improved, and "the gross and fine motors are in line with the development of children of the same age". We use these four facts as outcome indicators of "Better physical health". Outcome indicators for other stakeholders are also developed in accordance with this process.

In the second stage, we used outcome indicators obtained in the first stage interviews. All indicators for each outcome have same weight in the calculation process. In addition, we introduced a change scale for outcomes in the questionnaire survey. Stakeholders are required to evaluate scores for "initial condition when they began to participate in the Children's Center service" and "their current condition after participating in Children's Center service" for each outcome indicator. In short, our questionnaire items were designed with three levels to determine if an outcome occurred, the degree of change, and materiality. An outcome was included in the final calculation when it met all conditions.

1. Did the outcome occur: In other words, we tried to prove that the outcome did occur and confirmed its degree of occurrence. We summarized facts that an outcome occurred in stakeholders based on interviews in the first phase, and designed questionnaire items in the pre-test and post-test. Stakeholders responded based on their actual situation, and we determined that an outcome occurred when the rate of change in an outcome indicator was greater than zero.
  - a. Recognition: Refers to changes in recognition of the outcome.
  - b. Attitude: Refers to changes in attitude towards the outcome.
  - c. Behavior: Refers to an impact on not only recognition and attitude, but further led to changes in behavior.
2. Degree of change: We asked stakeholders whether an outcome occurred, or if they sensed any changes of the outcome, and designed items that measure the degree of change on a five-point scale. We used "at least 50% agreed the outcome has occurred" as a threshold i.e., if over 50% of a stakeholder group responded that they had the outcome's average degree of change, we determined that the outcome had a material impact in the group. If less than 50% responded that they had the outcome's average degree of change, then the outcome was determined to not have a material impact on the group.
3. Materiality: In the questionnaire, we asked stakeholders about the importance of the outcome to them. If the average level of importance to the

stakeholders reached 5 points and above (10 points in total), then the outcome was deemed material to the stakeholder group.

[Threshold for determining if an outcome occurred] An outcome was deemed to have occurred if it meets all of the following three conditions:

[Subjective] Outcome occurred: The outcome's rate of change is greater than 0

[Objective] Degree of change: Responded that the degree of change for an outcome was "some change" and above

[Subjective] Materiality: Importance of the outcome to the stakeholder reached 5 points and above

When any outcomes of a stakeholder did not meet the above three thresholds, we would determine that the stakeholder had no such outcome. That is, if the stakeholder said that the outcome's rate of change is greater than 0, and the importance of the outcome to the stakeholder reached more than 5 points, but the degree of change for the outcome did not reach the threshold, we would still consider that the outcome did not occur, and it would not be included in the outcome calculation. Indicators for each outcome for each stakeholder are presented in the table below:

## List of Outcome Indicators

Note: All indicators have same weight in the calculation process. Stakeholders are also required to evaluate scores for "initial condition when they began to participate in the Children's Center service" and "their current condition after participating in Children's Center service" for each outcome indicator below.

Stakeholders	Description of outcome	Indicators	Number of people experiencing described outcome	The average amount of change in terms of percentage
Harmony Home Foundation	Better service quality	<ul style="list-style-type: none"> <li>Children's living area becomes better (facilities of activity space, bedding, etc.)</li> <li>Children's diet becomes more and more nutritious</li> <li>Children's medical care is getting better</li> <li>Provide better training and benefits for the employees of the Foundation, and improve the service quality of employees</li> <li>The manpower of the Foundation has been expanded to improve the service quality of employees</li> <li>The operation of the Foundation is more mature, which can carry more children</li> <li>The Foundation's external network is increased and provides better care for the children</li> </ul>	1	100%
	Better organizational image	<ul style="list-style-type: none"> <li>I feel that I have a deeper understanding of the issue of children regardless of nationality because of the Harmony Foundation</li> <li>I feel that the public is more aware of the issue of children regardless of nationality because of the Harmony Foundation</li> </ul>	1	100%
Children's Centers' team - Administrative personnel	Higher sense of self-identity	<ul style="list-style-type: none"> <li>Earned recognition from the public and supervisors and felt that what I do is valuable</li> <li>I am proud that the Children's Centers gains the public support</li> <li>Although I am just an employee, I feel that I am a part of the Children's Centers</li> <li>I like my current job and seldom consider leaving the Children Center for other institutes</li> <li>If I have the opportunity, I will share with others the philosophy of the Children's Centers and my work experience here</li> <li>I will not hesitate to recommend the Foundation to my friends who are looking for a job</li> <li>Compared with other similar institutes, I feel more socially meaningful to work at the Children's Centers and will not leave easily</li> </ul>	5	45%
	Better work planning and execution ability	<ul style="list-style-type: none"> <li>I can better propose work plans that meet the expectations of the authorities and the public, which brings more resources for the organization</li> <li>I can better meet the needs of the children in terms of lesson plan design and curriculum arrangement</li> </ul>	4	36%

Stakeholders	Description of outcome	Indicators	Number of people experiencing described outcome	The average amount of change in terms of percentage
		<ul style="list-style-type: none"> <li>I take the initiative to study related courses and use my strengths to help the organization develop</li> </ul>		
	Better organizational management ability	<ul style="list-style-type: none"> <li>I can clearly and continuously update the organization's service strategy to meet children's needs and new practice concepts</li> <li>I can manage the atmosphere in the organization so that colleagues accept their roles and that of others to promote common goals</li> <li>I can facilitate the development of individual workers (including coaching new skills, seeking self-understanding, giving opportunities and choices, etc.)</li> <li>I can enable the efficient operation and development of inter-group work capabilities and resources (eg learning role negotiation, problem confrontation, etc.)</li> <li>I can participate effectively in organizational planning and be an important facilitator</li> <li>I can simultaneously be aware of the organization's internal needs and external contributions to systematically maintain or increase the attention on issues</li> <li>I can coordinate internal work activities to reduce organizational conflict (including work goals, relationships, execution methods, etc.)</li> <li>I can clearly articulate my goals and tasks for the children so that my colleagues have clear and consistent work goals</li> <li>I can promote positive problem solving</li> <li>I can master the daily service operation of the organization</li> </ul>	8	64%
	Deterioration in health condition	<ul style="list-style-type: none"> <li>I cannot take adequate rest or participate in leisure activities</li> <li>Keep on standby during non-working hours</li> <li>I cannot eat regularly because of too many job responsibilities</li> <li>I have significant physical dysfunction due to work stress</li> </ul>	2	18%
Children's Centers' team - Caretakers	Improvement in professional skills for children handling	<ul style="list-style-type: none"> <li>Take initiative to look for resources or study related courses</li> <li>Learn different caring methods from other colleagues</li> <li>Learn new knowledge or care skills from external supervisor educational training</li> <li>Develop better ability to detect the abnormality of children at the first time</li> <li>More empathy and understanding of the children's mood and feelings</li> </ul>	48	83%
	Higher work satisfaction	<ul style="list-style-type: none"> <li>Children trust me and are willing to interact with me, which gives me a sense of accomplishment</li> <li>Receiving verbal feedback from colleagues makes me more confident at work</li> </ul>	46	79%

Stakeholders	Description of outcome	Indicators	Number of people experiencing described outcome	The average amount of change in terms of percentage
		<ul style="list-style-type: none"> <li>• My colleagues respect my thoughts and opinions when discussing work matters</li> <li>• I will want to keep the relationship with my colleagues</li> <li>• Although I am just an employee, I feel that I am a part of the Children's Centers</li> <li>• If I have the opportunity, I will share with others the philosophy of the Children's Centers and my work experience here</li> <li>• I will not hesitate to recommend the Foundation to my friends who are looking for a job</li> <li>• Compared with other similar institutes, I feel more socially meaningful to work at the Children's Centers and will not leave easily</li> <li>• I like my current job and seldom consider leaving the Children Center for other institutes</li> <li>• The Children's Centers colleagues and children can inspire me to do my best work</li> <li>• Children's Centers is worth the extra effort I need to complete the tasks outside of my role</li> </ul>		
	Deterioration in health condition	<ul style="list-style-type: none"> <li>• Children's behavioral and emotional problems make me anxious, frustrated, and feel powerless, etc.</li> <li>• I cannot take adequate rest or participate in leisure activities because of shift work</li> <li>• I cannot eat regularly because of too many job responsibilities</li> <li>• I have significant physical dysfunction due to work stress</li> <li>• Because of my long night shift, I am prone to poor mental state during the day</li> </ul>	10	17%
Children not in school	Better mental health	<ul style="list-style-type: none"> <li>• Children learn from the psychological and behavioral guidance provided by caretakers of the Children's Centers</li> <li>• Children trust the environment and caretakers of the Children's Centers</li> <li>• Children are clearly less nervous and anxious in life</li> <li>• Children are willing to share what is on their mind with caretakers of the Children's Centers</li> <li>• Children like to follow caretakers of the Children's Centers around</li> <li>• When caretakers of the Children's Centers are preparing to leave, children will keep asking them where they are going</li> <li>• Children are clingy to caretakers of the Children's Centers and will search for caretakers when they are out of sight</li> </ul>	33	93%



Stakeholders	Description of outcome	Indicators	Number of people experiencing described outcome	The average amount of change in terms of percentage
		<ul style="list-style-type: none"> <li>When caretakers take children outside, the children will follow caretakers and not roam around or play on their own</li> </ul>		
	Better physical health	<ul style="list-style-type: none"> <li>A drop in the number of children visiting the hospital due to illness</li> <li>The child's height or weight is developing normally</li> <li>The child's sleep quality improved well</li> <li>The child's gross and fine motors are in line with the development of children of the same age</li> </ul>	34	95%
	Better linguistic ability	<ul style="list-style-type: none"> <li>The child was not very talkative when he first entered the Children's Centers, but would be willing to talk to others under the guidance of caretakers</li> <li>The child was not very talkative when he first entered the Children's Centers, but gradually began to be willing to take the initiative to talk to others</li> <li>The child's language ability is in line with the development of children of the same age</li> </ul>	33	93%
	Improved interpersonal relations	<ul style="list-style-type: none"> <li>Children's irrational word and behavior towards others decreased in the case of negative emotions</li> <li>Children tend to take the initiative to meet new friends</li> <li>During play, children can take turns and share with peers</li> <li>When other children are in difficulty, the child will try to help them</li> <li>The child often talks to the caretakers</li> <li>Children often take the initiative to help caretakers to do things</li> <li>When the child encounters difficulties, he will take the initiative to ask the caretakers for help</li> <li>Children are less afraid of strangers when the caretakers are nearby</li> <li>Children are more active and willing to interact with others at the Children's Centers or schools</li> <li>The child does not exclude other children he does not like</li> <li>Children interact better with caretakers than with strangers</li> </ul>	34	95%
	Improved life skills	<ul style="list-style-type: none"> <li>Children can learn self-care ability, such as eat, dress, and go to the toilet by themselves under the guidance of caretakers</li> <li>Children can actively and practically apply the life skills they have learned in their daily life</li> </ul>	33	93%
	Avoid the possibility of	<ul style="list-style-type: none"> <li>Children can receive comprehensive care and early intervention in advance</li> </ul>	36	100%

Stakeholders	Description of outcome	Indicators	Number of people experiencing described outcome	The average amount of change in terms of percentage
	becoming destitute and homeless and putting children's life and health at risk	<ul style="list-style-type: none"> <li>Children can be vaccinated, which reduces the chance of disease infection</li> <li>Children are protected from the life-threatening risk of being discarded at birth</li> </ul>		
Children in school	Better mental health	<ul style="list-style-type: none"> <li>Children learn from the psychological and behavioral guidance provided by caretakers of the Children's Centers</li> <li>Children trust the environment and caretakers of the Children's Centers</li> <li>Children are clearly less nervous and anxious in life</li> <li>Children are willing to share what is on their mind with caretakers of the Children's Centers</li> <li>Children like to follow caretakers of the Children's Centers around</li> <li>When caretakers of the Children's Centers are preparing to leave, children will keep asking them where they are going</li> <li>Children are clingy to caretakers of the Children's Centers and will search for caretakers when they are out of sight</li> <li>When caretakers take children outside, the children will follow caretakers and not roam around or play on their own</li> </ul>	5	93%
	Better physical health	<ul style="list-style-type: none"> <li>A drop in the number of children visiting the hospital due to illness</li> <li>The child's height or weight is developing normally</li> <li>The child's sleep quality improved well</li> <li>The child's gross and fine motors are in line with the development of children of the same age</li> </ul>	5	95%
	Better linguistic ability	<ul style="list-style-type: none"> <li>The child was not very talkative when he first entered the Children's Centers, but would be willing to talk to others under the guidance of caretakers</li> <li>The child was not very talkative when he first entered the Children's Centers, but gradually began to be willing to take the initiative to talk to others</li> <li>The child's language ability is in line with the development of children of the same age</li> </ul>	5	93%
	Improved interpersonal relations	<ul style="list-style-type: none"> <li>Children's irrational word and behavior towards others decreased in the case of negative emotions</li> </ul>	5	95%

Stakeholders	Description of outcome	Indicators	Number of people experiencing described outcome	The average amount of change in terms of percentage
		<ul style="list-style-type: none"> <li>• Children tend to take the initiative to meet new friends</li> <li>• During play, children can take turns and share with peers</li> <li>• When other children are in difficulty, the child will try to help them</li> <li>• The child often talks to the caretakers</li> <li>• Children often take the initiative to help caretakers to do things</li> <li>• When the child encounters difficulties, he will take the initiative to ask the caretakers for help</li> <li>• Children are less afraid of strangers when the caretakers are nearby</li> <li>• Children are more active and willing to interact with others at the Children's Centers or schools</li> <li>• The child does not exclude other children he does not like</li> <li>• Children interact better with caretakers than with strangers</li> </ul>		
	Improved life skills	<ul style="list-style-type: none"> <li>• Children can learn self-care ability, such as eat, dress, and go to the toilet by themselves under the guidance of caretakers</li> <li>• Children can actively and practically apply the life skills they have learned in their daily life</li> </ul>	5	93%
	Stable school attendance	<ul style="list-style-type: none"> <li>• whether to go to school</li> </ul>	5	100%
	Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk	<ul style="list-style-type: none"> <li>• Children can receive comprehensive care and early intervention in advance</li> <li>• Children can be vaccinated, which reduces the chance of disease infection</li> <li>• Children are protected from the life-threatening risk of being discarded at birth</li> </ul>	5	100%
External professionals - Supervisors and course instructors	Higher level of concern for children's issues regardless of nationality	<ul style="list-style-type: none"> <li>• Because of my contact with the Children's Centers, I began to be aware of the placement needs of children regardless of the nationality</li> <li>• Being infected by employees at the Children's Centers makes me feel more child more motivated in child care work</li> <li>• When counseling other institutes, I will use the Children's Centers as a priority case to share</li> </ul>	5	67%

Stakeholders	Description of outcome	Indicators	Number of people experiencing described outcome	The average amount of change in terms of percentage
		<ul style="list-style-type: none"> <li>After educating and training the staff of the organization, I will pay more attention when I see child care related issues</li> </ul>		
	Improved professional skills	<ul style="list-style-type: none"> <li>Learn about different child care knowledge and skills from the counseling process</li> <li>Look for additional resources and strategies to help the institute personnel solve problems</li> </ul>	2	33%
External professionals - Counselors and therapists	Higher self-esteem from seeing changes in children	<ul style="list-style-type: none"> <li>It gives me a sense of achievement to see children in the Children's Centers gradually change because of the psychological counseling services I provide</li> <li>I am confident in how to mentor children in the Children's Centers</li> <li>The self-esteem I have gained from the Children's Centers service boosts my motivation to provide services in other similar institutes in the future</li> </ul>	3	50%
	Improved professional skills	<ul style="list-style-type: none"> <li>I know how to provide appropriate psychological counseling methods according to the environment of the Children's Centers</li> <li>When I encounter similar environment of the Children's Centers in other places in the future, I know how to adjust the way of psychological counseling</li> </ul>	3	50%
	Higher level of concern for the issue of child placement regardless of nationality	<ul style="list-style-type: none"> <li>Because of my contact with the Children's Centers, I began to be aware of the placement needs of children regardless of nationality</li> <li>I think that the rights of children regardless of nationality is an issue that the society must pay more attention to</li> <li>I think that the Children's Centers can help alleviate the placement problem of children regardless of nationality and increase the attention of society to related issues</li> <li>I pay more attention to the information about children regardless of nationality after providing service to the Children's Centers</li> </ul>	4	75%

In the case of outcomes in children:

Level	Topics	Contents			
Subje ctive	Outcome indicators	After children entered the Children’s Centers and received care, did they have any of the following situations with regard to "better mental health"? (Please fill in 0-10 points, in which a value of 0 points represents strongly disagree and a value of 10 points represents strongly agree. The higher the score, the more you agree)			
		<b>Aspect</b>	<b>Facts</b>	<b>Before (initial condition when a child first entered the Children’s Centers)</b>	<b>After (the child’s current condition in the Children’s Centers)</b>
		Recognition	Children learn from the psychological and behavioral guidance provided by caretakers of the Children’s Centers		
		Attitude	Children trust the environment and caretakers of the Children’s Centers		
		Attitude	Children are clearly less nervous and anxious in life		
		Behavior	Children are willing to share what is on their mind with caretakers of the Children’s Centers		
		Behavior	Children like to follow caretakers of the Children’s Centers around		
		Behavior	When caretakers of the Children’s Centers are preparing to leave, children will keep asking them where they are going		
		Behavior	Children are clingy to caretakers of the Children’s Centers and will search for caretakers when they are out of sight		
		Behavior	When caretakers take children outside, the children will follow caretakers and not roam around or play on their own		
			☐Other (please specify): _____		
	☐None of the situations above occurred				
Objective	Degree of change	After children received care in the Children’s Centers, did they show any changes towards "better mental health" while they were receiving care ☐Changed greatly (100%)			

		<input type="checkbox"/> Changed a lot (75%) <input type="checkbox"/> Changed some (50%) <input type="checkbox"/> Changed a little (25%) <input type="checkbox"/> No change (0%) <input type="checkbox"/> Other (please specify) _____
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Finally, we engaged stakeholders again in the validation phase and discussed questionnaire results with them. We verified that the outcome was indeed relevant or material to them before including it in the final calculation based on the principle of materiality. Outcome analysis is summarized below:

### 1. Harmony Home Foundation

Name of outcome	Description	Included/Excluded
Better service quality	We distributed questionnaires in the first phase, and the average materiality score of the outcome reached 9.63 points with an average margin of change of 84%. After the third phase of engagement with administrative personnel of the Children’s Centers, we learned that any increase in funding in the year helped improve service quality. Hence, we verified that the outcome’s occurrence was 100% based on the questionnaire survey and engagement results. Based on the feedback above, we determined that the outcome had a significant impact on the Harmony Home Foundation.	Included
Better organizational image	We distributed questionnaires in the first phase, and the average materiality score of the outcome reached 8.60 points with an average margin of change of 85%. After the third phase of engagement with administrative personnel of the Children’s Centers, we learned that organizing events related to issues of children regardless of nationality helped increase public concern, and the Foundation organizes related events every year. Hence, we verified that the outcome’s occurrence was 100% based on the questionnaire survey and engagement results. Based on the feedback above, we determined that the outcome had a significant impact on the Harmony Home Foundation.	Included

## 2. Administrative personnel

Name of outcome	Description	Included/Excluded
Higher sense of self-identity	<ol style="list-style-type: none"> <li>1. Phase 1 outcome indicators: 45% of administrative personnel reached the threshold and the average rate of change in outcomes was 20%.</li> <li>2. Phase 2 margin of change: 100% of administrative personnel reached the threshold in phase 1 and the average margin of change was 75%.</li> <li>3. Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 8.20 points.</li> </ol> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on administrative personnel.</p>	Included
Better work planning and execution ability	<ol style="list-style-type: none"> <li>1. Phase 1 outcome indicators: 45% of administrative personnel reached the threshold and the average rate of change in outcomes was 14%.</li> <li>2. Phase 2 margin of change: 80% of administrative personnel reached the threshold in phase 1 and the average margin of change was 75%.</li> <li>3. Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 8.75 points.</li> </ol> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on administrative personnel.</p>	Included
Better organizational management ability	<ol style="list-style-type: none"> <li>1. Phase 1 outcome indicators: 64% of administrative personnel reached the threshold and the average rate of change in outcomes was 29%.</li> <li>2. Phase 2 margin of change: 100% of administrative personnel reached the threshold in phase 1 and the average margin of change was 64%.</li> <li>3. Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 8.14 points.</li> </ol> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on administrative personnel.</p>	Included
Deterioration in health condition	<ol style="list-style-type: none"> <li>1. Phase 1 outcome indicators: 36% of administrative personnel reached the threshold and the average rate of change in outcomes was 26%.</li> <li>2. Phase 2 margin of change: 50% of administrative personnel reached the threshold in phase 1 and the average margin of change was 75%.</li> <li>3. Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 8.50 points.</li> </ol> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on administrative personnel.</p>	Included

## 3. Caretakers

Name of outcome	Description	Included/Excluded
Improvement in professional skills for	<ol style="list-style-type: none"> <li>1. Phase 1 outcome indicators: 96% of administrative personnel reached the threshold and the average rate of change in outcomes was 72%.</li> </ol>	Included

Name of outcome	Description	Included/Excluded
children handling	<p>2. Phase 2 margin of change: 87% of administrative personnel reached the threshold in phase 1 and the average margin of change was 65%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 7.90 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on caretakers.</p>	
Higher work satisfaction	<p>1. Phase 1 outcome indicators: 92% of administrative personnel reached the threshold and the average rate of change in outcomes was 43%.</p> <p>2. Phase 2 margin of change: 86% of administrative personnel reached the threshold in phase 1 and the average margin of change was 70%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 8.00 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on caretakers.</p>	Included
Deterioration in health condition	<p>1. Phase 1 outcome indicators: 42% of administrative personnel reached the threshold and the average rate of change in outcomes was 32%.</p> <p>2. Phase 2 margin of change: 40% of administrative personnel reached the threshold in phase 1 and the average margin of change was 75%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 8.50 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on caretakers.</p>	Included

#### 4. Children

Name of outcome	Description	Included/Excluded
Better mental health	<p>1. Phase 1 outcome indicators: 93% of children reached the threshold and the average rate of change in outcomes was 110%.</p> <p>2. Phase 2 margin of change: 93% of children reached the threshold in phase 1 and the average margin of change was 82%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of children that reached the threshold in the two phases above was 9.07 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on children.</p>	Included
Better physical health	<p>1. Phase 1 outcome indicators: 100% of children reached the threshold and the average rate of change in outcomes was 70%.</p> <p>2. Phase 2 margin of change: 93% of children reached the threshold in phase 1 and the average margin of change was 95%.</p>	Included



Name of outcome	Description	Included/Excluded
	<p>3. Phase 3 materiality: The average materiality score for outcomes of children that reached the threshold in the two phases above was 8.88 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on children.</p>	
Better linguistic ability	<p>1. Phase 1 outcome indicators: 100% of children reached the threshold and the average rate of change in outcomes was 90%.</p> <p>2. Phase 2 margin of change: 93% of children reached the threshold in phase 1 and the average margin of change was 84%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of children that reached the threshold in the two phases above was 9.45 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on children.</p>	Included
Improved interpersonal relations	<p>1. Phase 1 outcome indicators: 100% of children reached the threshold and the average rate of change in outcomes was 79%.</p> <p>2. Phase 2 margin of change: 95% of children reached the threshold in phase 1 and the average margin of change was 81%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of children that reached the threshold in the two phases above was 9.32 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on children.</p>	Included
Improved life skills	<p>1. Phase 1 outcome indicators: 95% of children reached the threshold and the average rate of change in outcomes was 115%.</p> <p>2. Phase 2 margin of change: 95% of children reached the threshold in phase 1 and the average margin of change was 85%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of children that reached the threshold in the two phases above was 9.42 points.</p> <p>4. Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on children.</p>	Included
Stable school attendance	<p>We distributed questionnaires to children in the first phase. After the third phase of engagement with administrative personnel of the Children's Centers and counselors of schools, we learned the importance of the assistance provided by the Children's Centers to children of all nationalities attending elementary school. Hence, we verified that the outcome's occurrence was 100% based on the questionnaire survey and engagement results. Based on the feedback above, we determined that the outcome had a significant impact on the children.</p>	Included
Avoid the possibility of becoming destitute and	<p>We distributed questionnaires in the first phase, and the average materiality score of the outcome reached 10 points with an average margin of change of 88%. After the third phase of engagement with administrative personnel and</p>	Included

Name of outcome	Description	Included/Excluded
homeless and putting children's life and health at risk	caretakers of the Children's Centers, we learned that children placed at the Children's Centers were all able to live in a safe and stable environment. Hence, we verified that the outcome's occurrence was 100% based on the questionnaire survey and engagement results. Based on the feedback above, we determined that the outcome had a significant impact on the children.	

## 5. Supervisors and course instructors

Name of outcome	Description	Included/Excluded
Higher level of concern for children's issues regardless of nationality	<ol style="list-style-type: none"> <li>Phase 1 outcome indicators: 67% of administrative personnel reached the threshold and the average rate of change in outcomes was 14%.</li> <li>Phase 2 margin of change: 100% of administrative personnel reached the threshold in phase 1 and the average margin of change was 63%.</li> <li>Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 9.00 points.</li> </ol> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on supervisors and course instructors.</p>	Included
Improved professional skills	<ol style="list-style-type: none"> <li>Phase 1 outcome indicators: 33% of administrative personnel reached the threshold and the average rate of change in outcomes was 35%.</li> <li>Phase 2 margin of change: 100% of administrative personnel reached the threshold in phase 1 and the average margin of change was 75%.</li> <li>Phase 3 materiality: The average materiality score for outcomes of administrative personnel that reached the threshold was 9.50 points.</li> </ol> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on supervisors and course instructors.</p>	Included

## 6. Counselors and therapists

Name of outcome	Description	Included/Excluded
Higher self-esteem from seeing changes in children	<ol style="list-style-type: none"> <li>Phase 1 outcome indicators: 100% of counselors reached the threshold and the average rate of change in outcomes was 165%.</li> <li>Phase 2 margin of change: 50% of children reached the threshold in phase 1 and the average margin of change was 100%.</li> <li>Phase 3 materiality: The average materiality score for outcomes of children that reached the threshold in the two phases above was 9.50 points.</li> </ol> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on counselors and therapists.</p>	Included
Improved professional skills	<ol style="list-style-type: none"> <li>Phase 1 outcome indicators: 100% of counselors reached the threshold and the average rate of change in outcomes was 164%.</li> </ol>	Included

Name of outcome	Description	Included/Excluded
	<p>2. Phase 2 margin of change: 50% of children reached the threshold in phase 1 and the average margin of change was 88%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of children that reached the threshold in the two phases above was 9.50 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on counselors and therapists.</p>	
Higher level of concern for the issue of child placement regardless of nationality	<p>1. Phase 1 outcome indicators: 100% of counselors reached the threshold and the average rate of change in outcomes was 235%.</p> <p>2. Phase 2 margin of change: 75% of children reached the threshold in phase 1 and the average margin of change was 83%.</p> <p>3. Phase 3 materiality: The average materiality score for outcomes of children that reached the threshold in the two phases above was 10 points.</p> <p>Summarizing feedback in the three aspects above, we determined that the outcome had a material impact on counselors and therapists.</p>	Included

### III. Duration of outcomes

The duration of the outcomes refers to the outcomes last after the stakeholders participated in the child care service. The duration of each outcome is mainly calculated based on interviews and questionnaires. During the stakeholder interview and survey, we asked the stakeholders: "How long do you think the outcomes you get after participating in the child care service?", and further asked the stakeholders about the reason for the durations they answered to confirm that stakeholders understand the meaning of the duration, and help researchers understand how the duration affects the occurrence of outcomes. We assessed the duration of each outcome using the engagement approach described above.

The evaluation period for this project is from January 2017 to February 2021. The average duration of the outcomes of the Harmony Home Foundation is 5.5 years. Since the Kaohsiung Children's Centers was established in 2017, it has continued to improve its child care services and introduced more and more external resources to assist the development of the service. The Harmony Home-Nangang Children's Centers was established in 2020, and it further improved the scale and system of child care in the Children's Centers. Therefore, the foundation has a longer duration for its service quality and organizational image improvement. The duration of the outcomes of the administrative personnel and caretakers at the Children's Centers is generally between 2 and 3 years. Because the outcomes related to work ability are cumulative, they are not prone to rapid drop-off. Among them, the "Deterioration in health condition" of the caretakers lasted for only one year. According to the interviews, we learned that the caretakers are usually under work pressure. If they leave the job, the work burden might be eased. The original negative health

condition might also be improved. Thus, the duration of the “Deterioration in health condition” would not last long. The duration of the outcomes of the children is one year. According to the interviews with caretakers, the children receive 24/7 care in the Children’s Centers. If they leave the Children’s Centers, the original outcomes might not be fully supported. Hence, evaluating the duration of the children's outcomes is more conservative. For counselors and therapists, each outcome of them has a duration of 2 to 3 years. The counselors mentioned that the backgrounds of the children at the Children’s Centers are different from other similar institutes. Therefore, the duration of the outcomes of counselors and therapists is also longer. In terms of supervisors and course instructors, the average duration of the outcomes is 1.5 years, of which the “Improved professional skills” only lasts for one year. According to the interview, it might be that the long-term counseling did not bring a strong growth feeling on professional skills improvement in the later stage, resulting in a shorter duration. It is worthwhile to keep track of the subsequent related changes.

Stakeholders		Description of outcome	Duration (Unit: Year)
Name	Subgroup of stakeholders		
Harmony Home Foundation		Better service quality	5
		Better organizational image	6
Children’s Centers’ team	Administrative personnel	Higher sense of self-identity	2
		Better work planning and execution ability	3
		Better organizational management ability	3
		Deterioration in health condition	2
	Caretakers	Improvement in professional skills for children handling	2
		Higher work satisfaction	2
		Deterioration in health condition	1
Children		Better mental health	1
		Better physical health	1
		Better linguistic ability	1
		Improved interpersonal relations	1
		Improved life skills	1
		Stable school attendance	1
		Avoid the possibility of becoming destitute and homeless and putting children’s life and health at risk	1
External professionals	Supervisors and course instructors	Higher level of concern for children's issues regardless of nationality	2
		Improved professional skills	1

	Counselors and therapists	Higher self-esteem from seeing changes in children	2
		Improved professional skills	3
		Higher level of concern for the issue of child placement regardless of nationality	3

#### IV. Financial proxies

We converted the changes experienced by various stakeholders into reasonable monetary value via financial proxies. The steps and methods for determining financial proxies in this study are as follows:

##### Step 1: Determine the valuation method

Based on feedback from the stakeholder engagement process, we summarized the outcome value conversion method for each type of stakeholder. Furthermore, we also referenced relevant literature<sup>12</sup>, such as research reports on child care issues published by domestic and foreign academic institutions. We then screened outcomes that are suitable for each stakeholder group, or an outcome valuation method that stakeholders can understand. Please see Appendix 4 for details on financial proxies for outcomes of various stakeholders.

Stakeholders		Description of outcome	Valuation method	Financial proxies	Reason for selection
Name	Subgroup of stakeholders				
Harmony Home Foundation		Better service quality	Revealed Preference Method	Weighted average of caretaker expenses, government subsidies, and donations from the private sector	After interviewing administrative personnel of the Harmony Home Foundation, resources and manpower are needed to improve service quality, so we included the cost of caretakers and income from donations and subsidies as options for stakeholders to choose from, and then calculated the weighted average based on feedback from the questionnaire.
		Better organizational image	Cost-based Method	Expenses for organizing events related to issues of children regardless of nationality	After interviewing administrative personnel of the Harmony Home Foundation, we learned that organizing events helped the public understand and become concerned about issues, and the expenses of the events were available, so we used the cost-based method.
Children's	Administrative personnel	Higher sense of self-identity	Revealed Preference Method	Increase in year-end bonuses	After interviewing caretakers of the Children's Centers, we learned that the effect of

<sup>12</sup> Please refer to references in Appendix 1

Stakeholders		Description of outcome	Valuation method	Financial proxies	Reason for selection
Name	Subgroup of stakeholders				
Center s' team					increasing year-end bonuses was similar to the heightened sense of self-identity obtained from providing services to children, so we selected the increase in year-end bonuses as the basis for calculations.
		Better work planning and execution ability	Revealed Preference Method	Expenses of practical training courses for improving work planning and execution ability	Administrative personnel of the Children's Centers said that the work planning and execution ability obtained at the Children's Centers was equal to taking practical courses offered by the private sector. Hence, we used the expenses of practical training courses for improving work planning and execution ability for calculations.
		Better organizational management ability	Revealed Preference Method	Social welfare organizations increase workshop expenses	After interviewing administrative personnel of the Children's Centers, we learned that the organizational management ability obtained at the Children's Centers was equal to taking courses offered by the private sector. Hence, we used the increase in workshop expenses of social welfare organizations as the basis for calculations.
		Deterioration in health condition	Contingent Valuation Method	Compensation for physical and mental health	During the interviews and questionnaire survey, we asked administrative personnel of the Children's Centers what amount could compensate for the negative impact on their physical and mental health, and then used the survey result as the basis for calculations.
	Caretakers	Improvement in professional skills for children handling	Revealed Preference Method	Training course expenses for professionals at child and youth residential institutes	Caretakers at the Children's Centers said during interviews that the professional skills for handling children obtained at the Children's Centers were equal to taking external training courses, so the revealed preference method was used.
		Higher work satisfaction	Revealed Preference Method	Increase in year-end bonuses	After interviewing caretakers at the Children's Centers, we learned that the increase in work satisfaction was equal to the recognition from an

Stakeholders		Description of outcome	Valuation method	Financial proxies	Reason for selection
Name	Subgroup of stakeholders				
					increase in year-end bonuses, so the revealed preference method was used.
		Deterioration in health condition	Cost-based Method	Labor cost of caretakers	After interviewing caretakers of the Children's Centers, we learned that the increase in number of caretakers will help share their workload and slow down the deterioration in their health condition. Hence, the cost of caretakers is used as the basis for calculation.
Children		Better mental health	Revealed Preference Method	Weighted average of valuable items able to achieve the same outcome	After interviewing caretakers of the Children's Centers and referencing domestic and foreign literature related to childcare, we learned that there are many ways for driving child development, so we listed numerous alternatives with different values for stakeholders to choose from, and then calculated the weighted average.
		Better physical health			
		Better linguistic ability			
		Improved interpersonal relations			
		Improved life skills			
		Stable school attendance	Cost-based Method	Average tuition of elementary school students in Taiwan	This outcome means that school age children attend elementary school, so the average tuition of elementary school students in Taiwan is used for calculation.
		Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk	Cost-based Method	Rental expenses of the Children's Centers	The Children's Centers provide a safe and stable living space for children, so rental expenses of the Children's Centers were used for calculations.
External professionals	Supervisors and course instructors	Higher level of concern for children's issues regardless of nationality	Revealed Preference Method	Workshop expenses for the rights and interests of children regardless of nationality	After interviewing supervisors and course instructors of the Children's Centers, we learned that they began to pay attention to related issues after coming in contact with children of all nationalities, which was equal to how they felt when participating in workshops on issues of children regardless of nationality, so the revealed preference method was used.
		Improved professional skills	Revealed Preference Method	Expenses of the parenting education lecture series	After interviewing supervisors and course instructors of the Children's

Stakeholders		Description of outcome	Valuation method	Financial proxies	Reason for selection
Name	Subgroup of stakeholders				
					Centers, we learned that the improvement in professional skills obtained at the Children's Centers was equal to participating in a parenting education lecture series, so the expenses of the lectures were used as the basis for calculation.
	Counselors and therapists	Higher self-esteem from seeing changes in children	Revealed Preference Method	Opportunity cost of participating in volunteer activities of the Children's Centers (counseling expenses)	After interviewing counselors and conducting a questionnaire survey, respondents said that they gained the same feeling from participating in volunteer activities of the Children's Centers. Hence, the opportunity cost of volunteer activities, i.e., counseling expenses, was used for calculations.
		Improved professional skills	Revealed Preference Method	Workshop expenses for play therapy	After interviewing counselors and conducting a questionnaire survey, the interviewees said that the improvement in their professional skills from providing services at the Children's Centers was equal to participating in counseling courses, so play therapy workshop expenses were used as the basis for calculations.
		Higher level of concern for the issue of child placement regardless of nationality	Revealed Preference Method and Cost-based Method	Opportunity cost (salary) of participating in volunteer activities of the Children's Centers and their average counseling service expenses	After interviewing counselors and conducting a questionnaire survey, the interviewees said that they became more concerned about relevant issues after providing counseling services at the Children's Centers because they came in contact with children of all nationalities. Hence the opportunity cost of volunteers (salary) and counseling expenses were used as the basis for calculation.

### Step 2: Calculation method

After summarizing the valuation method, we put all options into the questionnaire and discussed the appropriateness of the valuation method with stakeholders, asking them about related values, such as the amount of time input or amount of courses. After collecting questionnaires from stakeholders,



we compiled statistics on the monetary value of different outcomes among stakeholders, and then calculated the average. In addition, we also asked each stakeholder in the questionnaire and interview to give a score for each outcome based on its importance, in order to validate whether the selected financial proxies really reflected the importance of each outcome in their minds. If there were any inconsistencies, interviews were held to determine the reasons and amend the conclusion.

#### Step 3: Outcome validation:

We validated the final calculation result through stakeholder interviews in the outcome validation phase and adjusted and looked into all relatively uncertain factors in the process during the sensitivity analysis.

### V. Adjusting factors

The Project follows the SROI principle of "Do Not Over-claim", and considers four adjusting factors including "Deadweight", "Attribution", "Drop-off", and "Displacement" to eliminate impacts that were not caused by the Project. We learned about the possible impact factors of each outcome through the first-stage stakeholder interviews, and further quantified the impact factors using quintile and the weighted average to calculate the percentage in the second-stage questionnaire survey. In the third stage of outcome verification, interviews are conducted with stakeholders to confirm the accuracy and reasonableness of the impact factors of each outcome, as described below:

#### 1. Deadweight:

Refers to the percentage of the outcome that will still occur, regardless of implementation or participation in the Project. During the stakeholder interviews and questionnaires, we asked stakeholders: "Do you think you would have gone through the same changes or impacts if you did not have access to the Children's Centers' child care services?", and "How likely will you have the opportunity to achieve the same degree of change?", and further asked for the reasons for the deadweight factor they filled to confirm that the stakeholders understand the meaning of the deadweight factor and help researchers understand how the deadweight factor affects the occurrence of the outcomes. The above-mentioned engagement method is used to evaluate the deadweight factor of each outcome.

The deadweight factors of the two outcomes of the Harmony Home Foundation are high, mainly because the foundation still provides other services. Thus, if there is no child care service, it may still produce the same outcomes. The administrative personnel and caretakers' outcomes also generally have higher deadweight factors, ranging from 39% to 63%. Some administrators and caretakers mentioned that even if they were not caring for the children at the Children's Centers, they could have the same outcomes by serving in other similar institutes. On

the other hand, the deadweight factor of "Deterioration in health condition" for caretakers is 63%. After reviewing the basic information of caretakers and interviewing with them, we learned that most caretakers are going to be middle-aged. The accumulation of their work experience and deterioration of physical condition are existing factors influencing the outcome. The deadweight factors of the outcomes of external professionals are all low, ranging from 0% to 38%. We learned from the interviews that children at the Children's Centers come from relatively diverse backgrounds, which is different from their past practical experience and service subjects. If it were not for the Children's Centers, they basically would not specially pay attention to issues of children regardless of nationality. For children in school and not in school, the deadweight factors of each outcome are generally high, ranging from 38% to 53%. Through interviews with caretakers and administrators, we learned that as long as children have a need for placement, the Social Affairs Bureau will select a suitable child care institute for placement. Therefore, if children do not come to the Children's Centers, they will be placed in other similar institutes and might still have the same outcomes.

## 2. Attribution:

This refers to outcomes brought about by the Project that might also be the result of contributions from other factors, i.e., the percentage of the outcome that the Project cannot claim credit for. During the stakeholder interviews and questionnaires, we asked stakeholders: "Are there other channels or methods that will also help you to achieve the same changes?", and "How likely will you have the opportunity to achieve the same degree of change?", and further asked for the reasons for the attribution factor they filled to confirm that the stakeholders understand the meaning of the attribution factor and help researchers understand how the attribution factor affects the occurrence of the outcomes. The above-mentioned engagement method is used to evaluate the attribution factor of each outcome.

The attribution factors of the two outcomes of the Harmony Home Foundation are 28% and 30% respectively. After interviewing the administrators, we learned that the foundation still provides other services, such as caring for people with HIV, which are helpful to improve the service quality of the foundation and the image of the organization. The attribution factors of the outcomes of the administrators and caretakers generally range from 33% to 50%. The administrators and caretakers mentioned that before coming to the Children's Centers, they had work experience, or usually participated in external professional training, etc. Therefore, the improvement of work ability does not entirely come from the child care service at the

Children's Centers. Among them, the attribution factor of "Deterioration in health condition" for caretakers is 75%. Some caretakers mentioned that they are parents and balancing their roles at work and home is their main source of stress, which has negatively impacted their health condition. The attribution factors of the outcomes of children are mostly between 29% and 44%. Caretakers mentioned that the Children's Centers has cooperated with many external organizations, such as psychological counseling clinics, early treatment services in hospitals, etc. These organizations might also contribute to the outcomes of children. The attribution factors of the outcomes of external professionals are mainly between 31% and 38%. According to the interview, we learned that external professionals usually serve multiple placement institutes at the same time, and also participate in other children's counseling and medical services. Hence, the outcomes of the external professionals do not all come from the child care services in the Children's Centers. Among them, the attribution factor of counselors and therapists in "Higher level of concern for the issue of child placement regardless of nationality" is only 17%. Counselors and therapists mentioned that even though they provide services at similar institutes, children at the Children's Centers come from diverse backgrounds, and practical experience at other institutes does not raise concern for this issue.

### 3. Displacement:

This represents the effects of the Project on other stakeholders, both inside and outside. In other words, the percentage of the Project's outcome that displaces the problem elsewhere or to other people. During the stakeholder interviews and questionnaires, we asked stakeholders: "Are the outcomes of your participation in child care services in the Children's Centers a substantial change for you? Or is it just the transfer of other resources, manpower, time, etc., with no substantial change as a whole?", and "Do participating in the Children's Centers' services have any negative impacts on you or the people, things, and events around you?", and further asked for the reasons for the displacement factor they filled to confirm that the stakeholders understand the meaning of the displacement factor and help researchers understand how the displacement factor affects the occurrence of the outcomes. The above-mentioned engagement method is used to evaluate the displacement factor of each outcome. After stakeholder engagement, none of the outcomes involved displacement, so the factor is included in the sensitivity analysis.

Harmony Home Foundation provides a variety of services. In terms of child care services, after reviewing the annual report and interviewing administrative staff of the Foundation, we learned that the Foundation

has specialized personnel responsible for child care service. Furthermore, the place and funds of the child care service are independent of other services provided by the Foundation. In terms of the ecosystem of overall placement institutes, the children placed by the Children's Centers are all referred by the Social Affairs Bureau based on the suitability of the institute. Therefore, the outcomes of the child care service provided by the Children's Centers do not cause resource exclusion or negative impact on the Foundation and other similar placement institutes. The administrative personnel and caretakers are all full-time on child care service in the Children's Centers, and do not displace their time and energy to other part-time jobs. Although some caretakers mentioned that caring for the children in the Children's Centers might cause the caretaker's own children to feel unbalanced in the care they receive from their parents. However, after the caretakers adjust their mindsets and balance the interaction mode between the children in the Children's Centers and their own children, this potential negative situation has been improved.

The negative outcome "Deterioration in health condition" of administrators and caretakers is not included in the displacement factor, because it is independent of the chain of events of other positive outcomes. It is not the negative impact of other positive outcomes either. According to the interviews and questionnaire survey, it indicated that this outcome was significant. Thus, the negative outcome "Deterioration in health condition" is considered an independent outcome and not calculated as a displacement factor. For children, the care resources received by the children in the Children's Centers are independent of other services provided by the Harmony Home Foundation, which does not cause the exclusion or transfer of service resources within the Foundation. On the other hand, some caretakers pointed out that children in a placement institute might be weaker than children from other ordinary families in terms of interpersonal relationship and attachment. However, through interviews with school counselors and external professionals, we learned that the Children's Centers provides good care for the children. Therefore, the potential negative situations mentioned above are not obvious to the children. For external professionals, although supervisors and course instructors, as well as counselors and therapists often serve in multiple institutes, they all rationally allocate their time and energy to care for children in the Children's Centers based on their capacity to provide professional service. As a result, the child care service in the Children's Centers does not crowd out the resource allocation of external professionals, nor did it cause other negative impacts to them.

#### 4. Drop-off:

This refers to the rate at which the effects of the outcome slowly diminish over time; in short, it is the rate at which effects of the outcome

decrease year by year. During the stakeholder interviews and questionnaires, we asked stakeholders: "If you no longer participate in the child care service in the Children's Centers, how long can the changes last?", and "If the change can last for more than a year, how likely will the impact of the change decrease year by year?", and further asked for the reasons for the drop-off factor they filled to confirm that the stakeholders understand the meaning of the drop-off factor and help researchers understand how the drop-off factor affects the occurrence of the outcomes. The above-mentioned engagement method is used to evaluate the displacement factor of each outcome.

The drop-off factors of the outcomes of Harmony Home Foundation are 59% and 60%, respectively. For the outcome "Better service quality", administrative personnel and external professionals said that since the Convention on the Rights of the Child (CRC) took effect, the Taiwanese government has kept pace with the international society and has closely followed related issues according to the spirit of the CRC. Operations for the rights of children of foreign nationalities have become clearer, and the media have disclosed issues from different perspectives. As people have received an increasing amount of information on these issues, it is possible that they have become desensitized. Regarding the "Better organizational image", administrative personnel said that they received relatively strong responses to internal and external outcomes in the first few years after the Children's Centers were established, but they have needed to use many different communication methods in recent years. Hence, drop-off is relatively high. This may be due to fatigue or people gradually becoming desensitized to issues or the methods used by the Children's Centers. The general drop-off factors of the administrative personnel and caretakers are between 33% and 38%. According to the interview, we learned that the development of work ability tends to be cumulative, and it would not rapidly deteriorate due to the lack of participation in the child care service. The drop-off factors of "Deterioration in health condition" for administrative personnel and caretakers are 50% and 56% respectively. Administrative personnel and caretakers said that even though they were stressed at work or had negative impacts on their health, it became less of a burden once they got used to the work. In addition, if they temporarily leave their jobs, they will also alleviate the negative health conditions due to the reduction of work pressure. The drop-off factors of children are between 43% and 49%. Caretakers mentioned that the Children's Centers provides 24/7 care for the children. If the children leave the Children's Centers, the positive outcomes that the Children's Centers established for the children might not be supported continuously. Therefore, it is likely that the drop-off is more obvious to the Children's outcomes. The drop-off factors of the outcomes of external professionals are generally between 33% and 38%. According to the interview, the "Higher level of concern for the issue of child placement regardless of nationality" will continue after the external professionals participate in the child care service. They will pay attention to the information on related issues if they are exposed to

relevant issues in their daily life. Counselors and therapists have less decline in "Higher self-esteem from seeing changes in children" and "Improved professional skills". The main reason is that the two outcomes are also cumulative, and it is not easy to rapidly decline due to leaving the Children's Centers. However, regarding the outcome "Improved professional skills" of supervisors and course instructors, the drop-off factor is 63%. A supervisor mentioned that the Children's Centers was very active and positive at first, and the treatment of many children or their thorough planning method were used as examples shared with others. However, the quality of care provided was not as good as before, possibly due to higher turnover rates. It is worthwhile to keep track of subsequent related changes.

Stakeholders		Description of outcome	Deadweight	Displacement	Attribution	Drop-off
Name	Subgroup of stakeholders					
Harmony Home Foundation		Better service quality	50%	0%	28%	59%
		Better organizational image	50%	0%	30%	60%
Children's Centers' team	Administrative personnel	Higher sense of self-identity	45%	0%	50%	35%
		Better work planning and execution ability	44%	0%	38%	38%
		Better organizational management ability	39%	0%	46%	36%
		Deterioration in health condition	50%	0%	50%	50%
	Caretakers	Improvement in professional skills for children handling	40%	0%	35%	33%
		Higher work satisfaction	45%	0%	33%	34%
		Deterioration in health condition	63%	0%	75%	56%
Children	Children not in school	Better mental health	50%	0%	34%	45%
		Better physical health	53%	0%	34%	46%
		Better linguistic ability	44%	0%	34%	49%
		Improved interpersonal relations	49%	0%	33%	46%
		Improved life skills	48%	0%	29%	43%
		Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk	38%	0%	44%	44%
	Children in school	Better mental health	50%	0%	34%	45%
		Better physical health	53%	0%	34%	46%
		Better linguistic ability	44%	0%	34%	49%
		Improved interpersonal relations	49%	0%	33%	46%
		Improved life skills	48%	0%	29%	43%
		Avoid the possibility of becoming destitute and homeless and putting	38%	0%	44%	44%

Stakeholders		Description of outcome	Deadweight	Displacement	Attribution	Drop-off
Name	Subgroup of stakeholders					
		children's life and health at risk				
		Stable school attendance	38%	0%	44%	44%
External professionals	Supervisors and course instructors	Higher level of concern for children's issues regardless of nationality	19%	0%	31%	38%
		Improved professional skills	25%	0%	38%	63%
	Counselors and therapists	Higher self-esteem from seeing changes in children	13%	0%	38%	38%
		Improved professional skills	38%	0%	38%	38%
		Higher level of concern for the issue of child placement regardless of nationality	0%	0%	17%	33%

## Chapter 4 SROI Calculation<sup>13</sup>

### Section 1 Present Value of Outcome Impact

We calculated the impact of outcomes determined through the stakeholder engagement process above, and the method for calculating outcome value is as follows:

$$\text{Outcome value} = \text{Number of outcomes} * \text{Outcome valuation} * (1-\text{Deadweight}) * (1-\text{Displacement}) * (1-\text{Attribution}) * (1-\text{Drop-off})^{14}$$

Stakeholders		Outcome	Percentage of changes <sup>15</sup>	Number of outcomes <sup>16</sup>	Duration <sup>17</sup>	Outcome valuation (NT\$)	Value of outcome						
Name	Population/Number of units						Discount rate (%)					0.79% <sup>18</sup>	
							Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Harmony Home Foundation	1	Better service quality	-	1	5	241,637	86,838.41	35,278.10	14,331.73	5,822.27	2,365.30	0.00	144,635.80
		Better organizational image	-	1	6	32,500	11,375.00	4,550.00	1,820.00	728.00	291.20	116.48	18,880.68
Children's Centers' team – Administrative personnel	12	Higher sense of self-identity	45%	5	2	41,305	56,794.24	36,916.25	0.00	0.00	0.00	0.00	93,710.49
		Better work planning and execution ability	36%	4	3	5,250	7,382.81	4,614.26	2,883.91	0.00	0.00	0.00	14,880.98
		Better organizational management ability	64%	8	3	12,000	31,224.49	20,072.89	12,904.00	0.00	0.00	0.00	64,201.37
		Deterioration in health condition	18%	2	2	(183,000)	-91,500.00	-45,750.00	0.00	0.00	0.00	0.00	(137,250.00)
Children's Centers' team – Caretakers	58	Improvement in professional skills for children handling	83%	48	2	3,106	58,136.00	39,241.80	0.00	0.00	0.00	0.00	97,377.80

<sup>13</sup> Please refer to Appendix 5 for the impact map with detailed calculations.

<sup>14</sup> Outcomes are included in calculations when their duration is longer than one year

<sup>15</sup> Please see "Chapter 3 Section 3 - II. Outcome indicators/Materiality" for the threshold for determining if an outcome occurred. The population of Harmony Home Foundation is 1, so the number of outcomes of the population was used in calculations, and there is no sample outcome ratio.

<sup>16</sup> Number of outcomes = Percentage of changes × Total population/Unit

<sup>17</sup> Please see "Chapter 3 Section 3 - III. Duration of outcomes" for details.

<sup>18</sup> The three-year term deposit interest rate in 2020



		Higher work satisfaction	79%	46	2	29,724	507,050.75	333,586.02	0.00	0.00	0.00	0.00	840,636.77
		Deterioration in health condition	17%	10	1	(27,426)	-25,711.69	0.00	0.00	0.00	0.00	0.00	(25,711.69)
Children – Children not in school	36	Better mental health	93%	33	1	137,742	1,499,406.24	0.00	0.00	0.00	0.00	0.00	1,499,406.24
		Better physical health	95%	34	1	204,017	2,143,172.01	0.00	0.00	0.00	0.00	0.00	2,143,172.01
		Better linguistic ability	93%	33	1	268,088	3,248,402.68	0.00	0.00	0.00	0.00	0.00	3,248,402.68
		Improved interpersonal relations	95%	34	1	237,731	2,736,158.60	0.00	0.00	0.00	0.00	0.00	2,736,158.60
		Improved life skills	93%	33	1	62,339	758,090.03	0.00	0.00	0.00	0.00	0.00	758,090.03
		Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk	100%	36	1	441,000	5,581,406.25	0.00	0.00	0.00	0.00	0.00	5,581,406.25
Children – Children in school	5	Better mental health	93%	5	1	137,742	227,182.76	0.00	0.00	0.00	0.00	0.00	227,182.76
		Better physical health	95%	5	1	204,017	315,172.35	0.00	0.00	0.00	0.00	0.00	315,172.35
		Better linguistic ability	93%	5	1	268,088	492,182.22	0.00	0.00	0.00	0.00	0.00	492,182.22
		Improved interpersonal relations	95%	5	1	237,731	402,376.26	0.00	0.00	0.00	0.00	0.00	402,376.26
		Improved life skills	93%	5	1	62,339	114,862.13	0.00	0.00	0.00	0.00	0.00	114,862.13
		Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk	100%	5	1	441,000	775,195.31	0.00	0.00	0.00	0.00	0.00	775,195.31
		Stable school attendance	100%	5	1	14,393	25,300.20	0.00	0.00	0.00	0.00	0.00	25,300.20
External professionals –	7	Higher level of concern for children's issues	67%	5	2	625	775,195.31	1,091.00	0.00	0.00	0.00	0.00	2,836.61

Supervisors and course instructors		regardless of nationality											
		Improved professional skills	33%	2	1	4,500	25,300.20	0.00	0.00	0.00	0.00	0.00	4,218.75
External professionals – Counselors and therapists	5	Higher self-esteem from seeing changes in children	50%	3	2	3,064	1,745.61	3,141.80	0.00	0.00	0.00	0.00	8,168.67
		Improved professional skills	50%	3	3	3,750	4,218.75	2,746.58	1,716.61	0.00	0.00	0.00	8,857.73
		Higher level of concern for the issue of child placement regardless of nationality	75%	4	3	33,243	5,026.88	73,872.59	49,248.40	0.00	0.00	0.00	233,929.88
Total present value (PV)									19,682,754.33				
Total inputs									18,700,582.06				
Social return on investment (SROI)									1.05				

## Section 2 Sensitivity Analysis

Since the calculation of SROI takes qualitative and narrative information, which is not quantified, and assigns monetary value to it, there is a great deal of assumption and estimation involved. The SROI standards require that each analysis report include a sensitivity analysis and disclose relevant information, to ensure that the results are objective and verifiable.

The adjusting factors and financial proxies in this analysis report were calculated using weighted average or actual costs, expenses, or budgets. We adjusted the original SROI result, population, adjusting factors, and financial proxies based on the principle of Do Not Over-claim, so as to remain strict and objective. We thus arrived at an SROI sensitivity analysis range between 0.74 and 1.41 for the Project. The various adjustments are described as follows:

Adjustment	Details	SROI rate
SROI result	To make results more rigorous and objective, we adjusted the original calculation results to a range of plus and minus 10%.	1.16
		0.95
Outcome incidence	Some caretakers believe that two thirds of all teachers are actually taking shifts, and it will inevitably have a negative impact on their health condition. Hence, outcome incidence was adjusted to 67%.	1.05
	Some supervisors believe that the outcome incidence of "better professional skills" was higher than 50%. Hence, outcome incidence was adjusted to 60%.	1.05
Financial proxies	Some administrative personnel believed that the increase in the Foundation's service capacity was more related to inputs of staff members. Hence, the NT\$410,097 increase in cost of professionals was calculated as the value of the outcome.	1.06
	The implementation team of the Children's Centers explained that the government subsidizes approximately NT\$20,000-NT\$30,000 of placement expenses for each child, but this only covers half of the amount needed. The Foundation still needs to raise funds to cover the remaining amount. Hence, the value of the outcome "avoid the possibility of becoming destitute and homeless and putting children's life and health at risk" was calculated using NT\$50,000 per child per month.	1.41
	Some caretakers said that four training sessions provided by child and youth residential institutes to professionals a year is not enough to achieve the same improvement	1.06

Adjustment	Details	SROI rate
	in their professional skills, and that it would take at least six sessions to achieve the same outcome.	
	Some supervisors said that the frequency of attending parenting education related lectures must be at least once every two months to achieve the same improvement in professional skills, so we adjusted it to six times.	1.05
	Some supervisors believe that the level of concern for issues of children regardless of nationality can only be maintained by attending at least three workshops each year. The market price for attending one workshop is approximately NT\$800-NT\$1,000, so we adjusted it to NT\$900.	1.05
	Some therapists believe that participating in volunteer activities related to children's issues every three months can achieve the same higher sense of self-identity.	1.05
Deadweight	Some therapists said that 10% deadweight in self-esteem is too low and should be approximately 30%.	1.05
Displacement	0% was adjusted to 10% or 30%.	0.74~0.95
Drop-off	Some caretakers believe that if they continue to use their skills for handling children, there will not be any drop-off, so we adjusted it to 0%.	1.05
	Some supervisors believe that the drop-off of "better professional skills" is relatively high, and about 30% is more reasonable.	1.05

## Section 3 Verifying Outcomes

In the third phase of engagement to validate outcomes, we confirmed all the outcomes and the content of the analysis with the stakeholders. In addition, to ensure that all of the research and analysis results were in line with the actual situation, we also referred to relevant literature<sup>19</sup> during the engagement process. The verification process is as follows:

1. Verification of the outcome chain of events  
We asked stakeholders to verify if the outcome chain of events and causality were consistent with their experience. Since the outcome chain of events summarizes stakeholder feedback from interviews and the questionnaire survey, during the validation phase most of the stakeholders agreed that the course of outcomes depicted in the chain of events matched their experience.
2. Validation of calculation results  
We explained the logic and meaning of the impact map to stakeholders, especially the financial proxies, and then further verified the importance of outcomes to stakeholders, as well as other adjusting factors, in order to determine if they were consistent with the final results. Results show that stakeholders all agreed with our calculation results, and believed it matched their experience and feedback.
3. Other suggestions and thoughts:  
In the final phase of engagement for validating outcomes, we once again asked stakeholders if there were any material and significant impacts or changes that were not included, or if they had any suggestions for improving the Project. We shared the recommendations and conclusions we collected with Harmony Home Foundation and included them in the conclusion of our report.

A summary of the engagement process is provided below:

1. Executive secretary:  
We conducted telephone interviews during this phase and described the chain of events and calculation results over the phone. We then asked them to provide feedback or discuss issues. When discussing the Foundation's outcome of "better service quality," stakeholders further mentioned that using fundraising amount for calculation, which is generally how people believe the value of the outcome is measured, is more like measuring the inputs and outputs of administrative personnel. However, the increase in labor costs of front-line caretakers actually corresponds more with the Children's Centers' service quality improvement. Since stakeholders are familiar with how the organization operates as a whole,

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<sup>19</sup> Please refer to references in Appendix 1

we conducted sensitivity analysis on financial proxies for "better service quality," in order to reflect on feedback from stakeholders.

2. Caretakers:

We conducted telephone interviews during this phase and described the chain of events and calculation results over the phone. We then asked them to provide feedback or discuss issues. Caretakers agreed with the chain of events and numerical results, and further said that unstable shift scheduling interrupted their daily routines, which could easily result in a lack of energy when taking care of children. They recommended that the Children's Centers increase their personnel and adjust shift scheduling, so that caretakers can focus more on the children.

3. Director:

We conducted telephone interviews during this phase and described the chain of events and calculation results over the phone. We then asked them to provide feedback or discuss issues. A director said during an interview that one of the Children's Centers is understaffed, so its personnel cannot be dedicated to specific tasks, which can easily increase the workload of caretakers. This Children's Centers is currently recruiting talent for this situation and has adjusted how work is arranged in hopes of lowering the burden on caretakers.

4. Primary social workers responsible for children:

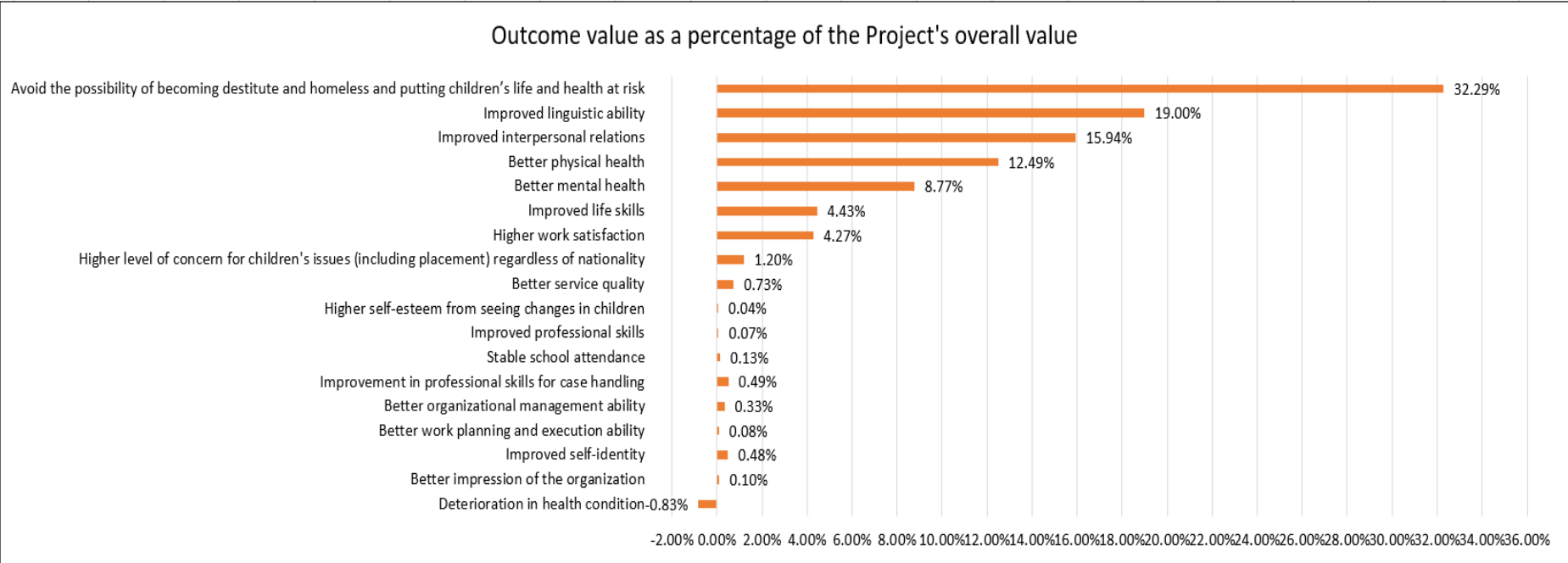
We conducted telephone interviews during this phase and described the chain of events and calculation results over the phone. We then asked them to provide feedback or discuss issues. Primary social workers responsible for children agreed with the chain of events and numerical results, and further said that they noticed that if children were placed in the Children's Centers at a young age, they highly trusted the centers. Due to the stimulation, positive support, and good attachment provided by caretakers, children at the Children's Centers have better cognitive ability, linguistic ability, and interpersonal relations compared with children of the same age. This is something we never could have imagined.

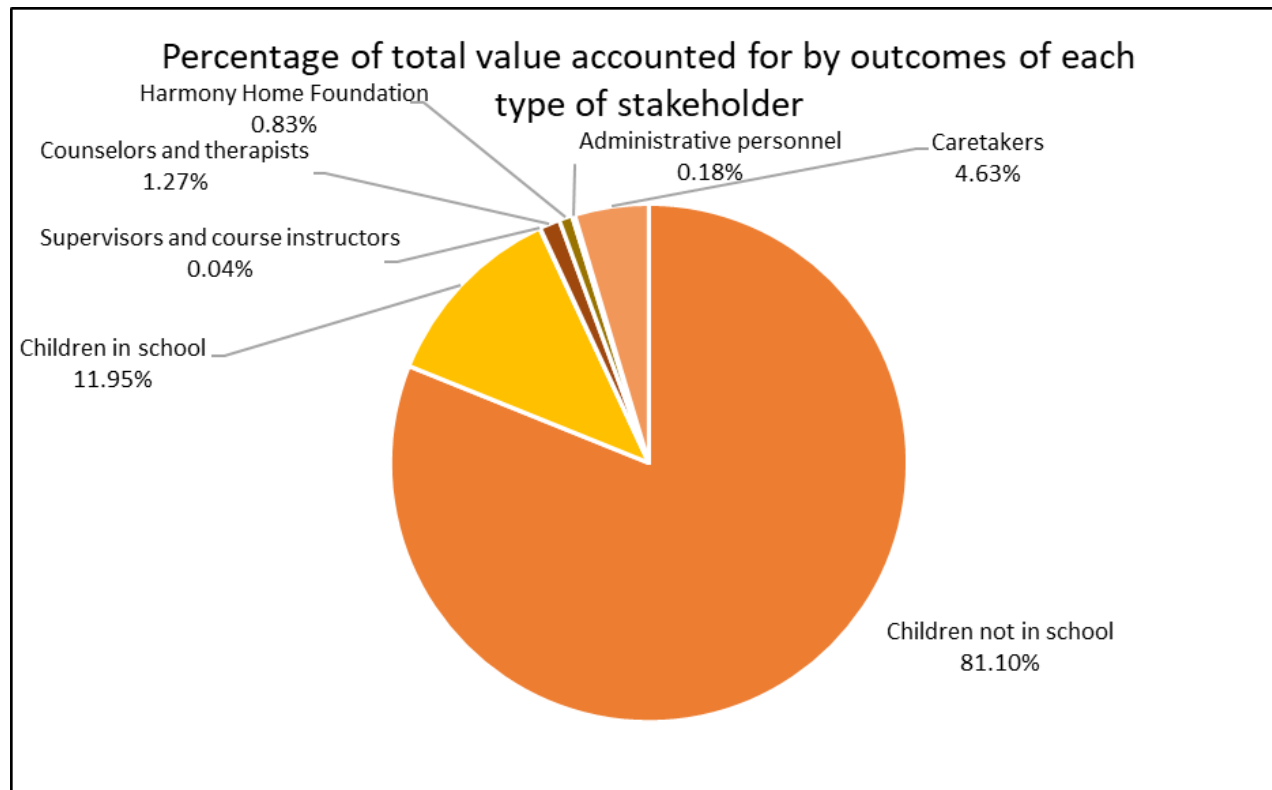
5. Supervisor:

We conducted telephone interviews during this phase and described the chain of events and calculation results over the phone. We then asked them to provide feedback or discuss issues. Supervisors and course instructors agreed with the chain of events and numerical results, and further recommended that since most caretakers have a background in childcare, if they can be provided with social work or child protection training, it would help them take better care of children.

# Chapter 5 Conclusion

## Section 1 Project Outcome Analysis

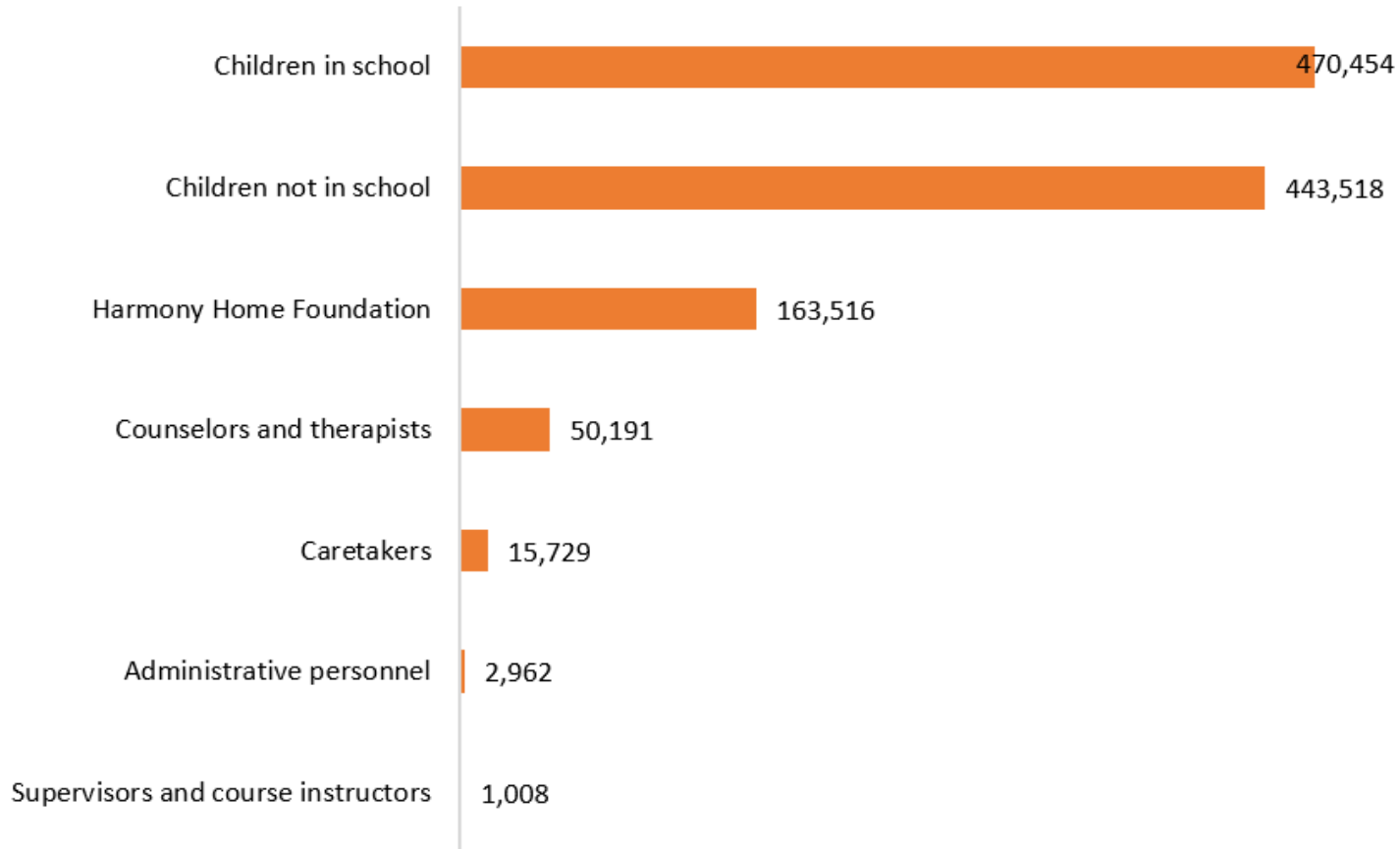




We identified a total of 18 outcomes from the childcare services provided by the Children's Centers and found that children accounted for approximately 93% of the total value of the Project's outcomes, in which the outcome "Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk" had the highest value, followed by "improved linguistic ability" and "improved interpersonal relations." These were the top three outcomes with the highest value. This shows that children are the stakeholder that is directly impacted, benefits the most, and has the most outcomes.

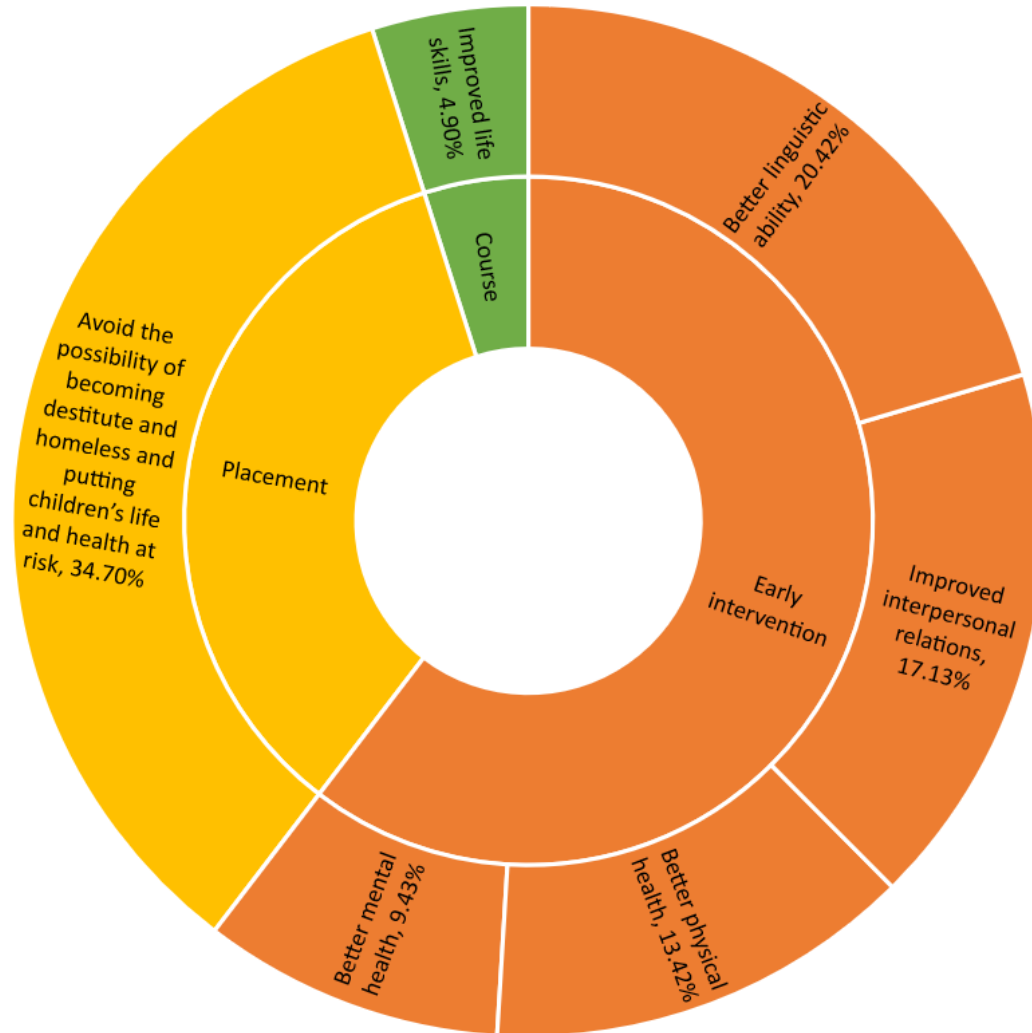


### Average outcome value per unit of stakeholder



We further analyzed the "percentage of total value accounted for by outcomes of each type of stakeholder" and "average value of outcomes per unit of stakeholders," and found that the high total value of outcomes among children was the result of a large population and the significance of each outcome. The average value of outcomes among children in school was approximately 6% higher than children not in school. Caretakers gained a sense of achievement from providing childcare services, and it increased their work satisfaction. This is the result of concentrating approximately 70% of personnel expenses on children, the target group, since the Children's Centers were established. Furthermore, as the Children's Centers gradually improved their service quality, the public began to hold a more positive opinion of the Harmony Home Foundation as people began to understand related issues.

Types and percentage accounted for by outcomes in children



If we breakdown the types of outcomes among children, outcomes of early intervention services accounted for approximately 60% of the impact, followed by outcomes of placement services at approximately 35%. The impact of these two types of outcomes proves that the Children's Centers have achieved the purpose and goals of their establishment. Providing 24/7 placement and care services not only means providing a good and safe living environment, but also being willing to accept children with special needs and utilizing society's resources to provide the treatment children need. The Children's Centers properly care for and protect the rights of children, so that they can grow up safely and in good health, regardless of age, gender, and nationality.

## Section 2 Project Impact and Outlook

The Children’s Centers strive to provide placement services to children regardless of nationality, in order to help those who were affected by inadequate or dysfunctional families. Based on the impact evaluation and following stakeholder engagement, we learned that the Children’s Centers have created the greatest value for children since the first center was established in 2017, accounting for 93% of the impact made thanks to the support of the Harmony Home Foundation and the team of caretakers. This once again proves the impact that the Children’s Centers have had on their core service subjects. We further summarized the key factors of impact development as follows:

Key factors of impact development	Description
Stable development of children	The physical and mental development of most children in the Children’s Centers was negatively impacted by the dysfunction of their family of orientation, so they need intervention from early intervention. The Children’s Centers continue to improve children’s physical and mental development through the arrangement of professionals and courses and assistance from healthcare resources, allowing children to grow up healthily and safely.
Professional caretakers	Different fields and service subjects affect the professional caretakers needed by the Children’s Centers, and stable, long-term support from professionals is a key factor in the quality of childcare. For years the Children’s Centers have used a combination of internal professional caretakers with external course instructors and early intervention counselors, and have continually improved their personnel allocation and scale, in hopes of providing children with the best quality of care. At the same time, the Children’s Centers have also created a friendly workplace environment for caretakers to not only gain a sense of achievement and learn professional skills, but also become willing to stay in the long-term and provide stable support for children’s development.
Supporting issues through initiatives and resources	Policies and resources are an important basis for operations of the Children’s Centers. Support from the government and society is the foundation for resolving the impact of family difficulties on children regardless of nationality. The Foundation organizes events related to issues of children regardless of nationality, so that the public can better understand and become more concerned about these issues, and further become willing

Key factors of impact development	Description
	to donate more funds and supplies, which will help the Children's Centers provide better quality of care for children. Furthermore, children of other nationalities have relatively little protection from policies and laws compared with Taiwanese children. As the Children's Centers engage in exchanges and collaborations with the government, the government is able to better understand the situation that children of other nationalities face through the centers experience. Besides providing children of other nationalities with more protection for their basic rights, support from policies and laws provide the Children's Centers with better support in the external environment for children regardless of nationality. Hence, policies and resources are both key factors in the Children's Centers' operations. They are the fundamental solution to the dilemma faced by children of all nationalities, and an important source of the Children's Centers' impact.

In summary, the social impact of the Children's Centers is based on three major factors, specifically children, the centers' core service subjects, external and internal caretakers, and support for the Foundation's operations and issue promotion. Therefore, the Children's Centers should continue to pay attention to the development of children and provide complete care. The centers should pay attention to the professional knowledge of caretakers and their turnover rate, as well as their personnel allocation and scale, in order to stably provide the best quality of care. Lastly, with regard to the Foundation's operations and initiatives, whether it may be fundraising capabilities or the promotion of issues, or even discussion and cooperation with the government in policies and laws, the Foundation should continue to invest time and resources to improve the public's understanding and attract greater attention, and then utilize the support from policies and laws to ensure that children enjoy equal rights. We hope that the Children's Centers will continue to play an important role in supporting childcare, and become an important pillar supporting the social network of the new era, creating social impacts as they originally intended by letting these children find a warm home.

## Appendix 1 References

No.	Name	Type of report
1	<a href="#">A Guide to Social Return on Investment(2012)</a>	Principle from Social Value International
2	<a href="#">Standard on Applying Principle 1:Involve Stakeholders(2019)</a>	Principle from Social Value International
3	<a href="#">SROI Forecast of Teulu Ni: Early intervention that creates value in the lives of vulnerable families</a>	SROI Report
4	<a href="#">Cambridgeshire’s Funded Two-year-old Childcare Social Return on Investment Report</a>	SROI Report
5	<a href="#">Lin, Yanhong (2009). A study of civil society workers' sense of empowerment, self-efficacy and job satisfaction.</a>	Thesis
6	<a href="#">Yen Feng (2009). Developments of Day Care Services in Taiwan-An Ecological Perspective.</a>	Journals
7	<a href="#">CHEN,JING-JING (2021). A Study of Childcare Workers Provide Servicing, Facing Difficulties and Solution in Children and Adolescent Placements Agencies.</a>	Thesis
8	<a href="#">Child Development Continuum Chart ( Health Promotion Administration, MOHW, 2021/06/16 )</a>	Government Notice

9	<a href="#"><u>LE THI THUY TRANG (2016). The Impact of Job Satisfaction on Job Performance: Personal Identity, Organizational Identity and Social Identity as Mediator Variables.</u></a>	Thesis
10	<a href="#"><u>Jhuang, Yun-Fen (2017). Loving the Vulnerable Children : A Study on Substitute Parenting Experiences of Childcare Workers in Residential Settings.</u></a>	Thesis
11	<a href="#"><u>WEN, MIN-CHE (2019). An Empirical Study on Job Burnout, Job Autonomy, Job Involvement and Job Satisfaction-An Example of Atypical Employees.</u></a>	Thesis
12	<a href="#"><u>Liu, Jiamin (2005). The relationship between children's attachment relationship, language intelligence, interpersonal intelligence and theory of mind ability.</u></a>	Thesis
13	<a href="#"><u>Yang, Zhiang (2016). The Association between Preschooler's Attachment and Prosocial Behavior.</u></a>	Thesis
14	<a href="#"><u>Ting-Hao Hsieh, Yu-Chun Chen, Yuan-Liang Liao (2018). A STUDY OF THE RELATIONSHIP AMONG JOB STRESSORS, SELF-EFFICACY, AND JOB PERFORMANCE ABOUT TEACHERS, National Taiwan University of Science and Technology Journal of Liberal Arts and Social Sciences.</u></a>	Journals
15	<a href="#"><u>Wang, Shu-Chen (2003). The Pilot of Service Quality--A Preliminary Study on the Supervision System in Women's Institutions in Taipei City.</u></a>	Thesis
16	<a href="#"><u>Shen Qingying (2007). The Improvement of Social Work Self-Efficacy. Community development journal quarterly 120</u></a>	Journals



## Appendix 2 Engagement Outline and Questionnaire

### I. Phase 1: Understanding changes

#### Understand operation of the Children's Centers

##### **Service operation**

1. Please explain the reason and purpose of the establishment of Children's Centers in Nangang and Kaohsiung?
2. Please explain the operation model and service status of the Children's Centers?
3. Please indicate the source and proportion of child care service?
4. Continuing from the above, please explain the type and proportion of the family background of the children?
5. What are the main differences between Harmony Home-Children's Centers and other similar institutes?
6. Does Harmony Home-Children's Centers cooperate with other similar service organizations or get other helps?
7. What is the main source of funding and the source of service income for the Children's Centers?
8. Please explain the future development plan of the Children's Centers.

#### Understand changes on stakeholders <sup>20</sup>

##### **Participating roles**

1. When did you begin contacting the child care service of the Children's Centers? how long does it last?
2. What is your role or responsibility in the Children's Centers?
3. What is the difference between Harmony Home-Children's Centers and your current or previous work experience?
4. Please explain whether you have any memorable things during your service period in the Children's Centers. (e.g., challenges or difficulties)

##### **Outcome**

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<sup>20</sup> This template is applied to all stakeholders. The words used during interviews are adjusted based on each stakeholder situation.

1. Please describe the change or impact of the child care services in the Children's Centers on you (e.g. ideas, physical and mental conditions, relationships, etc.)?
2. Does the child care service of the Children's Centers have an impact on the people and things around you (e.g. relatives, friends, community, caretakers, etc.)?
3. Which of the above changes do you think are more important? Please provide a brief description.
4. How long did the abovementioned changes and effect last?
5. Do you think you would have gone through the same changes if you did not have access to Children's Centers' child care services?
6. Did contact or participate in the Children's Centers' services have any negative impacts on you or the people, things, and events around you?

**Other**

1. Do you have any suggestions or words to say about the Children's Centers' child care service?

**II. Phase 2: Confirming outcomes<sup>21</sup>**

**Take Harmony Home Foundation improving service quality as an example**

**1. Basic information**

**1.1 What is your identity?**

- Director
- Administrative personnel
- Other, please specify : \_\_\_\_\_

**1.2 What is your gender?**

- Male
- Female

**1.3 What is your age?**

- 20-29 years old
- 30-39 years old

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<sup>21</sup> This template is applied to all stakeholders. The words used during survey are adjusted based on each stakeholder situation.

40 years old or above

**1.4 How long have you served in the Harmony Home Foundation?**

Less than half a year

More than half a year, less than 1 year

More than 1 year, less than 2 years

More than 2 year, less than 3 years

More than 3 year, less than 4 years

More than 4 year, less than 5 years

More than 5 years

Other, please specify : \_\_\_\_\_

**1.5 Do you have any experiences in serving in other foundations or child placement institutes before coming to the Harmony Home Foundation?**

Yes

No

Other, please specify : \_\_\_\_\_

**2. In the past five years (about one year for Nangang Children's Center), has the Harmony Home Foundation experienced the following changes?**

**2.1 Through the visits of the public and enterprises, as well as the advocacy activities on the placement of children regardless of the nationality, more people can agree with the concept of the Harmony Home Foundation and the placement issue of children regardless of the nationality, thereby increasing the donation of money and materials and increasing the resources of Harmony Home Foundation, the Foundation can use these resources to enhance service quality.**

Disagree

Agree

Strongly agree

**2.2 The extent of change in the Harmony Home Foundation in the past five**

**years (about one year in Nangang Children's Center) ?**

- No change
- Changed a little
- Changed some
- Changed a lot

**2.3 Harmony Home Foundation has placed children regardless of the nationality for the past five years (about one year in Nangang Children's Center). In the "Service Quality Improvement" section, are there any of the following situations? ( Please enter 0 - 10 points. A score of 0 means no change at all, 10 points means a lot of change. That is, the higher the score, the greater the degree of change. )**

Indicators	Before (initial condition when a child first entered the Children's Centers)	After (the child's current condition in the Children's Centers)
<input type="checkbox"/> Children's living area becomes better (facilities of activity space, bedding, etc.)		
<input type="checkbox"/> Children's diet becomes more and more nutritious		
<input type="checkbox"/> Children's medical care is getting better		
<input type="checkbox"/> Provide better training and benefits for the employees of the Foundation, and improve the service quality of employees		
<input type="checkbox"/> The manpower of the Foundation has been expanded to improve the service quality of employees		
<input type="checkbox"/> The operation of the Foundation is more mature, which can carry more children		

<input type="checkbox"/> The Foundation's external network is increased and provides better care for the children		
<input type="checkbox"/> Other (please specify):		

**2.4 If Harmony Home Foundation wants to achieve the results of "service quality improvement" "every year", which of the following is most likely to help achieve it?**

- Donation income and material donations increase every year.
- Government subsidy income increase every year.
- Foundation administrators increase every year.
- Professional caretaker increase every year.

**2.5 How important is the outcome to the Harmony Home Foundation?**

( Please enter 0 - 10 points. A score of 0 means no change important at all, 10 points represent very important. That is, the higher the score, the more important. )

### **3. Adjusting factors**

**3.1 If Harmony Home Foundation is no longer placing children regardless of the nationality, how long can the following changes last for the Harmony Home Foundation?**

- half a year
- 1 year
- 2 years
- 3 years
- 4 years
- 5 years
- Other, please specify : \_\_\_\_\_

**3.2 Continuing from the above question, if the change can last for more than a year, will the impact of the change decrease year by year?**

- It will disappear completely after one year.
- It is will decrease a lot each year.
- It will decrease by half each year.
- It will not decrease much each year.
- It will maintain the same degree of impact every year.

**3.3 If there is no Children's Centers for children regardless of the nationality, how likely do you think that Harmony Home Foundation will have the opportunity to achieve the same degree of change through other channels or methods?**

- Harmony Home Foundation has provided other services, and these results can also be achieved. It has nothing to do with placing children regardless of the nationality.
- Harmony Home Foundation has many ways to achieve the same change.
- Half the chance of the other way.
- Other methods are also good but cannot achieve the effect brought by placing children regardless of the nationality.
- The changes made by Harmony Home Foundation for children regardless of the nationality are irreplaceable.

**3.4 In addition to placing children regardless of the nationality, are there other channels or methods that will also help Harmony Home Foundation to achieve the following changes? What is the contribution of Children's Centers placing children regardless of the nationality to the Foundation's change?**

- The change of Harmony Home Foundation has nothing to do with Children's Centers placement of children regardless of the nationality. All changes are brought by the services and resources provided by other cooperative partners at the same time.
- Most of the changes are brought by the services and resources provided by other partners at the same time.
- At the same time, half of the changes brought by the services and resources

provided by other cooperative partners.

- Most of it is due to the changes brought by Children's Centers placement of children regardless of the nationality, rather than the services and resources provided by other partners at the same time.
- All are due to the changes brought by Children's Centers placement of children regardless of the nationality, rather than the services and resources provided by other partners at the same time.

#### **4. Personal thoughts**

**4.1 In addition to the changes mentioned above, during the past five years (about one year in Nangang Children's Center), are there any other changes or impacts (positive or negative) brought by the placement of children regardless of the nationality? Please explain:**

**4.2 Do you have any suggestions for the situation of the Children's Centers, or the operation of the Harmony Home Foundation? Please explain:**

### **III. Phase 3: Verifying results<sup>22</sup>**

1. We determined the main outcomes through interviews and a questionnaire survey. Do you agree with the deduction of this positive/negative effect?
2. How long will the effect of participating in the activity on you last? If the feeling lasts for more than one year, how much do you think it will drop off in the second year?
3. Based on results of the interview and questionnaire survey, we estimated the range of value using similar events and alternatives indicated by most stakeholders, do you agree with the range of value?
4. Continuing the question above, do you believe that the ranking of outcomes

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<sup>22</sup> This template is applied to all stakeholders. The words used during interviews are adjusted based on each stakeholder situation.

according to social impact reflects on the outcome's importance?

5. Based on the interviews and questionnaire survey, stakeholders believe that it is possible for the outcomes to occur without the Children's Centers, do the probabilities seem reasonable based on your experience?
6. Based on the interviews and questionnaire survey, stakeholders believe that in addition to the Children's Centers, other factors also contributed to the outcomes, what is the percentage based on your experience?
7. Do you think there are other important changes that were not included?

### Appendix 3 List of Financial Proxies

Stakeholders		Description of outcome	Financial proxies	Valuation (NTD)/Year	Data source
Name	Subgroup of stakeholders				
Harmony Home Foundation		Better service quality	Weighted average of caretaker expenses, government subsidies, and donations from the private sector	241,637	1. Interviews 2. Questionnaire
		Better organizational image	Expenses for organizing events related to issues of children regardless of nationality	32,500	1. Interviews 2. Questionnaire
Children's Centers' team	Administrative personnel	Higher sense of self-identity	Increase in year-end bonuses	41,305	Questionnaire
		Better work planning and execution ability	Expenses of practical training courses for improving work planning and execution ability	5,250	1. Interviews 2. Questionnaire
		Better organizational management ability	Social welfare organizations increase workshop expenses	12,000	1. Interviews 2. Questionnaire
		Deterioration in health condition	Compensation for physical and mental health	183,000	Questionnaire



Stakeholders		Description of outcome	Financial proxies	Valuation (NTD)/Year	Data source
Name	Subgroup of stakeholders				
	Caretakers	Improvement in professional skills for children handling	Training course expenses for professionals at child and youth residential institutes	3,106	1. Interviews 2. Questionnaire
		Higher work satisfaction	Increase in year-end bonuses	29,724	Questionnaire
		Deterioration in health condition	Labor cost of caretakers	27,426	1. Interviews 2. Questionnaire
Children	Children not in school	Better mental health	Weighted average of valuable items able to achieve the same outcome	137,742	1. Interviews 2. Questionnaire
		Better physical health		204,017	
		Better linguistic ability		268,088	
		Improved interpersonal relations		237,731	
	Children in school	Improved life skills		62,339	
		Stable school attendance	Average tuition of elementary school students in Taiwan	14,393	Survey of National Primary School Education Consumption Expenditure in the 108th School Year of the Ministry of Education
		Avoid the possibility of becoming destitute and homeless and putting children's life and health at risk	Rental expenses of the Children's Centers	441,000	1. Interviews 2. Questionnaire
External professionals	Supervisors and course instructors	Higher level of concern for children's issues regardless of nationality	Workshop expenses for the rights and interests of children regardless of nationality	625	1. Interviews 2. Questionnaire
		Improved professional skills	Expenses of the parenting education lecture series	4,500	1. Interviews 2. Questionnaire
	Counselors and therapists	Higher self-esteem from seeing changes in children	Opportunity cost of participating in volunteer activities of the Children's Centers (counseling expenses)	3,064	1. Questionnaire 2. The hourly rate of the psychological counseling service in the market
		Improved professional skills	Workshop expenses for play therapy	3,750	1. Questionnaire

Stakeholders		Description of outcome	Financial proxies	Valuation (NTD)/Year	Data source
Name	Subgroup of stakeholders				
					2. Workshop fees of Association for Taiwan Play Therapy
		Higher level of concern for the issue of child placement regardless of nationality	Opportunity cost (salary) of participating in volunteer activities of the Children's Centers and their average counseling service expenses	33,243	1. Questionnaire 2. The hourly rate of the psychological counseling service in the market

# Appendix 4 Impact map

Step 1 Where we start	Step 2				Where we end	Step 3										Step 4										
	Where we start	Where we end	Where we end	Where we end		Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end							
																			Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end	Where we end
Harmony Home Foundation	1	The Foundation's reputation for quality care services and the visibility of the children's centres	5,582,927	5 seasons for launch of children registered nationally	Better service quality	<ul style="list-style-type: none"> <li>Children's living and room environment (bedding, space, bedding, etc.)</li> <li>Children's diet, room hygiene and room atmosphere</li> <li>Children's medical care including better</li> <li>Provide staff training and benefits for the employees of the Foundation, and improve the service quality of employees</li> <li>Them approve of the Foundation have expanded to improve the service quality of employees</li> <li>The operation of the Foundation is more mature which can carry more children</li> <li>The Foundation's management work is more efficient and professional</li> </ul>	1	100%	5	Period of activity	9.62	Weighted average of caretaker responses, government subsidies, and donations from the private sector	341,627	50%	0%	23%	59%	26,928,841	26,928,841	35,27,310	14,321,772	5,322,227	2,765,20	0.00		
							Better organizational image	<ul style="list-style-type: none"> <li>If we had a higher understanding of the issue of children registration nationally because of the Harmony Foundation</li> <li>If we had a higher awareness of the issue of children registration nationally because of the Harmony Foundation</li> </ul>	1	100%	6	Period of activity	2.0	Expenses for organizing seminars and lectures of children registration nationally	22500	50%	0%	20%	60%	11,225,60	11,225,60	4,350,00	1,320,00	7,250,00	291,20	11,642
Administrative personnel	12				Higher sense of self-worth	<ul style="list-style-type: none"> <li>Gain recognition from the public and supervisors and feel that I do my job well</li> <li>I am proud that I have been recognized and supported</li> <li>Although I am just an employee, I feel that I am part of the children's center</li> <li>I have a career plan and a clear goal for my future development</li> <li>I will not feel that I am just an employee, I feel that I am part of the children's center and my work is meaningful</li> <li>I will not feel that I am just an employee, I feel that I am part of the children's center and my work is meaningful</li> <li>Compare with other staff, I feel more satisfied with my work at the children's center, and will not leave easily</li> </ul>	5	45%	2	Period of activity	2.2	Year-end bonuses	41,205	45%	0%	50%	25%	5,62,94,24	5,62,94,24	26,9,4,23	0.00	0.00	0.00	0.00		
							Better work planning and execution ability	<ul style="list-style-type: none"> <li>I can do a better job of planning and executing my work</li> <li>I can do a better job of planning and executing my work</li> </ul>	4	20%	2	Period of activity	2.75	Expenses for practical training courses for improving work planning and execution ability	5,250	44%	0%	72%	72%	7,322,22	7,322,22	4,64,26	2,322,91	0.00	0.00	0.00
							Better organizational management ability	<ul style="list-style-type: none"> <li>I can clearly and continuously update the organizational strategy to meet children's needs and new practical concepts</li> <li>I can manage the organization so that it can accept the roles and challenges of the organization</li> <li>I can add value to the organization (including coaching new staff, seeking feedback and suggestions, etc.)</li> <li>I can be an effective negotiator and develop an effective inter-group work cooperation (negotiating, problem solving, etc.)</li> <li>I can do a better job of planning and executing my work</li> <li>I can do a better job of planning and executing my work</li> <li>I can coordinate the work activities and resources to meet the needs and demands of the organization</li> <li>I can coordinate the work activities and resources to meet the needs and demands of the organization</li> <li>I can clearly articulate my goals and tasks for the children so that my colleagues have clear and consistent work goals</li> <li>I can do a better job of planning and executing my work</li> </ul>	2	64%	2	Period of activity	2.14	Social welfare organizations increase work output	12000	39%	0%	46%	26%	21,224,49	21,224,49	20,07,22	12,94,00	0.00	0.00	0.00
Children's Center's Team		121,47,755			Deterioration in health condition	<ul style="list-style-type: none"> <li>I cannot take equal rest or sleep in the past</li> <li>I keep on coughing during non-working hours</li> <li>I cannot regulate my breathing because of my job responsibilities</li> <li>I have a significant physical deterioration due to work stress</li> </ul>	2	12%	2	Period of activity	2.50	Compensation for physical and mental health	(1,520,000)	50%	0%	50%	50%	(91,500,000)	(91,500,000)	-45,750,000	0.00	0.00	0.00	0.00		
							Improvement in professional skills for children handling	<ul style="list-style-type: none"> <li>I am able to look for resources during rest courses</li> <li>Learn effective communication from other colleagues</li> <li>Learn new knowledge or skills from external professional training</li> <li>Develop better ability to deal with the normal life of children at the first time</li> <li>More empathy and understanding of the children's mood and feelings</li> </ul>	42	22%	2	Period of activity	7.9	Training course expenses for professional skills at child and youth education institutions	2104	40%	0%	25%	22%	5,21,760,00	5,21,760,00	29,211,20	0.00	0.00	0.00	0.00
							Higher work satisfaction	<ul style="list-style-type: none"> <li>Children's mood and atmosphere in which give me a sense of accomplishment</li> <li>Receiving verbal feedback from colleagues to improve my work</li> <li>My colleagues respect my thoughts and opinions when discussing work matters</li> <li>I will want to keep the relationship with my colleagues</li> <li>Although I am just an employee, I feel that I am part of the children's center</li> <li>If I have the opportunity, I will do my best to help the children's center and my work is meaningful</li> <li>I will not feel that I am just an employee, I feel that I am part of the children's center and my work is meaningful</li> <li>Compare with other staff, I feel more satisfied with my work at the children's center, and will not leave easily</li> <li>I have a career plan and a clear goal for my future development</li> <li>The children's center colleagues and children can inspire me to do my best work</li> <li>Children's center is worth the extra effort I need to complete the tasks of my role</li> <li>Children's mood and atmosphere in which give me a sense of accomplishment, trust, and powerlessness, etc.</li> <li>I cannot take equal rest or sleep in the past</li> <li>I cannot regulate my breathing because of my job responsibilities</li> <li>I have a significant physical deterioration due to work stress</li> <li>Because of my poor night sleep, I am prone to poor mood and a dull day</li> </ul>	46	29%	2	Period of activity	2.00	Year-end bonuses	292,24	45%	0%	22%	24%	507,050,25	507,050,25	222,324,02	0.00	0.00	0.00	0.00
Operations	52				Deterioration in health condition	<ul style="list-style-type: none"> <li>I cannot take equal rest or sleep in the past</li> <li>I cannot regulate my breathing because of my job responsibilities</li> <li>I have a significant physical deterioration due to work stress</li> <li>Because of my poor night sleep, I am prone to poor mood and a dull day</li> </ul>	10	17%	1	Period of activity	2.50	Labor cost of caretakers	(27,420)	62%	0%	75%	56%	(25,711,69)	(25,711,69)	0.00	0.00	0.00	0.00	0.00		

Level	Indicator	Sub-indicator	Measurement	Unit	Frequency	Target	Baseline	Current	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030					
Children	Children in school	Children's mental health	Children benefit from psychological and social support services provided by the Children's Centre	35	100%	1	Period of analysis	5.0	Weighted average of table items able to receive the same care	137.70	10%	0%	34%	43%	1,453,463.9	1,453,463.9	0.00	0.00	0.00	0.00				
			Children's physical health	34	100%	1	Period of analysis	8.0	Weighted average of table items able to receive the same care	704,017	33%	0%	34%	48%	3,143,177.01	3,143,177.01	0.00	0.00	0.00	0.00	0.00			
			Children's linguistic skills	35	100%	1	Period of analysis	4.0	Weighted average of table items able to receive the same care	7,80,202	4%	0%	34%	45%	33,42,407.35	33,42,407.35	0.00	0.00	0.00	0.00	0.00	0.00		
			Improved interpersonal relations	34	100%	1	Period of analysis	5.5	Weighted average of table items able to receive the same care	357,721	4%	0%	35%	48%	7,75,8130.30	7,75,8130.30	0.00	0.00	0.00	0.00	0.00	0.00		
			Improved life skills	35	100%	1	Period of analysis	5.0	Weighted average of table items able to receive the same care	10,255	4%	0%	37%	45%	73,609.00	73,609.00	0.00	0.00	0.00	0.00	0.00	0.00		
			Improved progression of learning, details and concepts and putting them into practice	34	100%	1	Period of analysis	10.0	Final expenses of the Children's Centre	441,200	30%	0%	44%	44%	3,307,408.73	3,307,408.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
			Children in school	Children's mental health	Children benefit from psychological and social support services provided by the Children's Centre	35	100%	1	Period of analysis	5.0	Weighted average of table items able to receive the same care	137.70	10%	0%	34%	43%	33,7107.28	33,7107.28	0.00	0.00	0.00	0.00	0.00	0.00
					Children's physical health	34	100%	1	Period of analysis	8.0	Weighted average of table items able to receive the same care	704,017	33%	0%	34%	48%	31,517.33	31,517.33	0.00	0.00	0.00	0.00	0.00	0.00
					Children's linguistic skills	35	100%	1	Period of analysis	4.0	Weighted average of table items able to receive the same care	7,80,202	4%	0%	34%	45%	453,327.33	453,327.33	0.00	0.00	0.00	0.00	0.00	0.00
					Improved interpersonal relations	34	100%	1	Period of analysis	5.5	Weighted average of table items able to receive the same care	357,721	4%	0%	35%	48%	407,278.9	407,278.9	0.00	0.00	0.00	0.00	0.00	0.00
					Improved life skills	35	100%	1	Period of analysis	5.0	Weighted average of table items able to receive the same care	10,255	4%	0%	37%	45%	11,420.12	11,420.12	0.00	0.00	0.00	0.00	0.00	0.00
Improved progression of learning, details and concepts and putting them into practice	34	100%			1	Period of analysis	10.0	Final expenses of the Children's Centre	441,200	30%	0%	44%	44%	77,515.51	77,515.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Superior basic course inclusion	Higher self-esteem among children	Why? In legal school			3	100%	1	Period of analysis	10.0	Average inflation of children's school standards in Lebanon	1,452	30%	0%	44%	44%	7,3260.70	7,3260.70	0.00	0.00	0.00	0.00	0.00	0.00	
		Higher level of awareness of children's basic rights and freedoms			3	30%	3	Period of analysis	5.0	Weighting expenses for the rights and freedoms of children regardless of nationality	873	1%	0%	31%	32%	1,743.81	1,743.81	10,710.00	0.00	0.00	0.00	0.00	0.00	
		Improved educational skills			3	35%	1	Period of analysis	5.0	Formas of the parenting education for parents	4,300	3%	0%	38%	85%	4212.75	4212.75	0.00	0.00	0.00	0.00	0.00	0.00	
		Higher self-esteem among children			3	30%	3	Period of analysis	5.0	Opportunity cost of participating in studies activities of the Children's Centre in participating programs	2,044	13%	0%	32%	32%	309,820	309,820	51,412.00	0.00	0.00	0.00	0.00	0.00	
		Improved educational skills			3	30%	3	Period of analysis	5.0	Weighting expenses for parents	2,730	30%	0%	38%	32%	4214.25	4214.25	7,748.50	1,714.81	0.00	0.00	0.00	0.00	
Education and the PPP	Higher level of awareness of children's basic rights and freedoms	Why? In legal school	3	75%	3	Period of analysis	10.0	Opportunity cost of participating in studies activities of the Children's Centre in participating programs	32,345	0%	0%	17%	13%	11,020,25	11,020,25	72,073.51	45,745.40	0.00	0.00	0.00	0.00			
		Why? In legal school	3	75%	3	Period of analysis	10.0	Opportunity cost of participating in studies activities of the Children's Centre in participating programs	32,345	0%	0%	17%	13%	11,020,25	11,020,25	72,073.51	45,745.40	0.00	0.00	0.00	0.00			

Total 10,700,307.04

Total	1,500,000.77	1,500,000.77	30,000,000.00	30,000,000.00	8,300,000.00	3,938,300.00	11,610.00
Parental income (PP)	1,500,000.77	30,000,000.00	21,810,111.00	82,512.44	3,938,300.00	111,150.00	
Total Parental Income (PP)					15,887,234.55		
Net Parental Income (PP)					807,179.7		
Social Return to the project (PP)					7.03		