

Social Return on Investment (SROI) Report on the Love Breakfast Project

2020.07





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Social Return on Investment (SROI) Report on the Love Breakfast Project

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A handwritten signature in black ink, appearing to read "Ben Carpenter".

Mr Ben Carpenter
Chief Executive Officer
Social Value International



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We value the participation and feedback of the stakeholders in the SROI, and with the analysis, we have discovered a lot of entry points for improvement. We will keep improving the project and coordination pattern to increase social impacts, while hoping that the report can arouse public concern about the importance of the students' health and educational conditions in remote regions, therefore encouraging supports.

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Summary

The Eastern Charity Foundation is an organization that works with remote regions and tribal schools to support diverse supplies such as students' breakfasts, clubs' expenditures, and indigenous students' cross-cultural communication. The Love Breakfast Project has been launched by the foundation since 2007 for the enhancement of students' health and learning by funding the disadvantaged students' breakfasts in remote regions. Each year it subsidizes 25 to 45 schools, and has offered 340 subsidies by 2019.

The report aims to conduct the social impact quantitative assessment and monetization of the Love Breakfast Project. Considering the request of duration, economic effect and sample representativeness in SROI, the report selects four schools in the project whose patterns are closest to the majority of schools and gives each stakeholder, the students, parents and school authorities for example, a value in correspondent with respective outcomes. During the evaluation, the SROI has involved as many stakeholders as possible to get the feedbacks and ensure that the outcome analysis and data collection effectively report the impact they have received. The object of SROI consists of the project management from 30th August, 2018 to 28th June, 2019.

The SROI evidences three main outcomes of the Love Breakfast Project:

1. The Project, as expected, has positive outcomes on the students' maintenance of health and spirits, largely enhancing the attentiveness. The analysis also finds that with better spirits, the students are more actively engaged in clubs and extracurricular activities and more confident in self-exploration and development.
2. The Project is highly regarded by the parents. While families in difficulty view economizing on breakfast costs as the main benefit, others are grateful to the project for relieving parental stress, as they have to leave early for work.
3. The school principals and directors indicate that by cooperating with the Eastern Charity Foundation in the Love Breakfast Project, the schools and communities have gained more resources for other needs and the funds for children's external communication. This, as they point out, is an important interest for remote regions.

In addition, there are some unexpected outcomes. For instance, the project makes a good use of communal breakfast time to instruct table manners and health habits. According to the parents and teachers' observation, 75% of the students display a positive change. Moreover, for the Love Breakfast Project has a fixed schedule, the students have to arrive at school on time, therefore reducing the lateness and boosting spirits and emotional stability. 62% of the teachers deems it a benefit to class management, and a reduction in work-related stress.

To ensure the outcomes mentioned above are the social impact created by the Love Breakfast Project and without over-claim, we set up four adjustment factors and duration for each outcome according to the interviews with the stakeholders and the questionnaire survey.

Lastly, to calculate the real social impact of the project's outcomes, we divide the total output of the outcomes by the total input of the project, with the ratio of SROI as 2.2, the sensitivity analysis between 1.50-2.44.

To increase the impact of the Love Breakfast Project, the report suggests that the Eastern Charity Foundation strengthen the aspect of local procurement and manufacture of the breakfasts' ingredients, in which the foundation has been planning to raise the subsidies, or donate the kitchenware that schools need to prepare breakfasts on their own. Another way to increase the impact is to integrate educational activities into breakfast time, so the students can enjoy eating while learning. On the other hand, in order to enhance outcome evaluation, it is essential to keep designing and improving the outcome indicators while strengthening the inter-school experience exchange.

Chapter 1 Overall Review

Section 1 About this Report

1. The Eastern Charity Foundation

The Eastern Media International is a large enterprise in new media and new retail. It has long been devoted to the local needs in Taiwan, especially those of the disadvantaged tribal students in remote regions, the enhancement of local agriculture and seniors' health, and the issues of stray animals. When the 921 Earthquake hit Taiwan in 1991, the enterprise immediately gathered its workers, and dedicated itself to disaster relief. It was because of the witness of the trauma caused by the catastrophe and the deficient in remote regions that provoked the Eastern Media International to the Eastern Charity Foundation in the spring of 2000, in order to make contributions to the philanthropic works in Taiwan.

The Eastern Charity Foundation has long worked with remote regions and tribal schools to support diverse supplies such as students' breakfasts, clubs' expenditures, and indigenous students' cross-cultural communication. The Love Breakfast Project is one of its central projects, which has been executed for 13 years. It aims to subsidize the breakfast costs of the students in remote regions for the enhancement of their health and learning.

In views to improving the project after the long execution, the Eastern Charity Foundation instructed the consultant team of EY Taiwan to conduct a social impact assessment, in hope of forming investment strategies for communities in the future to refer to via SROI tools. The impact assessment report is completed in 2020 to grant a better comprehension of the project's value to the public and government who are concerned about the foundation's charity works, and push more enterprises to acknowledge the importance of impact assessment and deepening strategies when it comes to aiding the disadvantaged.

2. SROI Framework

The SROI of the Love Breakfast Project is conducted according to *A Guide to Social Return on Investment* (2012 edition; hereinafter referred to as the *SROI Guide*) published by the British government. The six steps we follow are:

- (1) Establishing scope and identifying stakeholders
- (2) Mapping outcomes
- (3) Evidencing outcomes and giving them a value

- (4) Establishing impact
- (5) Calculating the SROI
- (6) Reporting, using and embedding

In addition to the steps mentioned above, to ensure that the evaluation correctly reflects the outcomes and impacts, we highly value the seven principles of SROI, which include:

- (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

Besides, we consider the supplemental standards on principles as part of a complete set of standards and guidance documents for applying the seven principles of social value. The standard documents on principles we consider are:

- (1) Standard on applying Principle 1: Involve stakeholders
- (2) Standard on applying Principle 2: Understand what changes
- (3) Standard on applying Principle 3: Value the things that matter
- (4) Standard on applying Principle 4: Only include what is material

Through the steps and the standards on principles above, we conduct the social impact quantitative assessment and monetization of the Love Breakfast Project and allocates a fiscal value in correspondent with the outcomes on each stakeholder. In the process, we keep them involved and collect their feedbacks as a guarantee to make a suitable assumption and fiscal calculation. In the end, we also ask them to confirm the outcomes, to ensure that the data and analysis effectively reflect the impact they have received.

3. Research Limitations

The report evaluates the value of the Love Breakfast Project by the SROI methodology. According to several groups of the stakeholder's feedbacks, we make the assumption of chain of event and conduct the calculation of financial proxies. However, firstly, the stakeholders can not necessarily give a complete and valid expression of the impact, as most of the students we have interviewed, for instance, are under ten years old, hence with limited expressing ability. Secondly, each stakeholder differs in feelings and comprehension. Thirdly, we have to take into account the

project's own activeness and the consultant team's subjective judgment in several parts. Therefore, the report may not be able to reflect every stakeholder's feelings exactly.

We will give a clear description of every assumption we make in the process, and involve as many stakeholders as possible concerning impact evaluation, lest there be any bias caused by over or underestimation.

Section 2 Project Introduction

1. Love Breakfast Project

The nutrition problem of the students in remote regions of Taiwan has been a long-term concern, especially when malnutrition caused by economic stress in families has already affected the students' health and learning. According to "Taiwan Database of Children and Youth in Poverty" published by Taiwan Fund for Children and Families¹, the nutritional conditions of the disadvantaged children and youths has deteriorated, while the proportions of those who have no habit of having breakfast, or skip lunch to save money have grown higher than ten years before. The parents of families in difficulty, states the Taiwan Fund for Children and Families, are so preoccupied by the livelihood maintenance that they can hardly take care of their children's diet. More than often, they only give few coins for children to dine out, whereas without the parents' care, some children just spend it on snacks, which leads to malnutrition in a long term.

Likewise, according to the report of the United Daily News' Vision Project² in 2018, owing to higher ingredient and transport costs, added to the problem of personnel costs, barely can rural schools provide stable breakfasts and lunches for the students with their limited funds. In the report, Child Welfare Foundation indicates that most of the students in rural schools are from disadvantaged families, in which according to their latest investigation, more than 40% of children suffer from ill nutrition, while over a quarter of them tend to get sick because of malnutrition. Should there be no new resource provided, the malnutrition of disadvantaged students will prevail.

As a result, the Eastern Charity Foundation launched the Love Breakfast Project in 2007. Each year, it raises ET Mall members' winning invoices and enterprises' subsidies as a donation to the rural schools in Taiwan to serve as students' breakfast funds during the semester, in hope of enhancing the students' nutrition, spirits and academic performance.

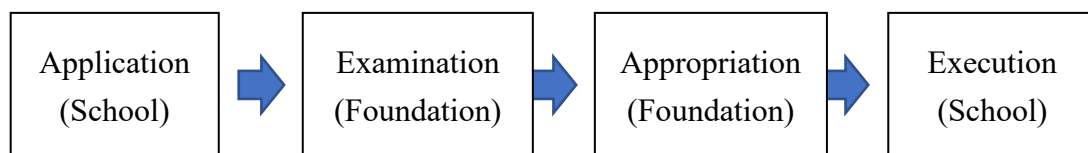
Through the SROI evaluation process, we found that the breakfasts provided by the project have increased the students' motive to attending school and the flexible and swift appropriation procedure of the Eastern Charity Foundation encourages the principals to share the information and recommend more schools in need to rejoin it. The project procedure consists

¹ Source: https://www.ccf.org.tw/?action=news1&class_id=3&did=302

² Source: https://udn.com/upf/newmedia/2018_data/schoollunch/rural.html

of four parts: first, the schools' application, second, the foundation's examination, third, the foundation's appropriation, and last schools' execution. In addition to subsidies, the Eastern Charity Foundation is actively searching and contacting the schools in need, while giving guidance to new school partners or gathering more resources to supply other material requirements during the procedure.

The Project Procedure



From 2007 to 2019, the Love Breakfast Project has supported 340 schools, 19,385 students, contributed 35,936,045 NTD in total to the supply of breakfasts for 13 years.

The Love Breakfast Project's Subsidies over the Years

	School	Student/ person	Amount/ NTD
2007-2018	294	16,895	31,622,060
2019	46	2,490	4,313,985
Total	340	19,385	35,936,045

After gaining the subsidies, schools have developed diverse communal breakfast patterns. Few schools consider involving more parents in the future, and raising more personnel funds to provide job opportunities for the disadvantaged women in communities to help prepare breakfasts. The SROI has concentrated on the evaluation of the four schools as long-time partners of the project and whose patterns are closest to the majority of schools.

2. Scope of Report Analysis

The purpose of this evaluation is to measure the effectiveness of the Love Breakfast Project in four schools. Through the actual feedback of stakeholders, we can understand the impact and further summarize the implementation strategy of improving the project. Considering the request of duration, economic effect, and sample representativeness in SROI, we define the scope of the project in these four schools whose patterns are closest to the majority of schools and willing to cooperate, recommended by the Eastern Charity Foundation.

The report presents an evaluative analysis of Social Return on Investment (SROI). The scope of the evaluation is as follows,

(1) Target of Schools:

The schools below are long-time partners of the Eastern Charity Foundation. Thus, we define them as our target of schools.

- Hualien County GuFong Elementary School
- Hualien County ZhuoXi Elementary School
- Hualien County DongZhu Elementary School
- Taitung County ZhongXiao Elementary School

(2) Evaluation Period

Since the school year for elementary schools stipulated by the Taiwan government is from August 30th, 2018 to June 28th, 2019. Therefore, we set the evaluation period of this research to be consistent with the government's regulations, from August 30th, 2018 to June 28th, 2019.

The evaluation period is from 30th August, 2018 to 28th June, 2019, in correspondent with the school year in Taiwan. The evaluation of the duration of each outcome's impact, bearing in mind the SROI's "do not over-claim" principle, we judge that most of the impacts duration as the project duration, namely, a year, and terminate as the project terminates. Only two impacts' duration are evaluated five years, for the stakeholders have strongly confirmed its' long-term impact. As for the financial proxy, the basis of calculation is set as 193 days (40 weeks), as the total of school days in one school year, minus that of the holidays.

(3) Target of Evaluation

The identity and number of the stakeholders involved are as follows,

- Students: 153
- Parents: 153
- Teachers: 25
- Schools and Communities: 4, with 8 directors/principals interviewed as the representatives
- The Eastern Charity Foundation: 1

Chapter 2 Stakeholders Participation

Section 1 Identifying Stakeholders

To begin with, we interviewed the sponsor, the Deputy Executive Manager of the Eastern Charity Foundation (the manager of the Love Breakfast Project) to understand the project's focus in recent years, the common situation in schools. Then we select the school whose teachers and students can accept interviews as soon as possible in order to identify the role of each stakeholder playing in the project. The main beneficiaries are identified as the students in the four schools. Though we find there were some students who did not participate in the Love Breakfast Project in one of the schools for administrative issues or transfers, we deem it a minor part in the description of impacts. Since we have ensured that there is no over-claim for the valuation of each outcome via questionnaire and adjustment factors, we decide to consider all the students one beneficiary of the project.

Through the process of stakeholders' engagement, we recognize the relatives and significance of the various stakeholders' outcome types and degrees, we clarify the material stakeholders into focus. The main beneficiaries of the project are the students, who are from economically disadvantaged, grandparenting, vulnerable families, and we found that there might be some potential subgroups in them. Therefore, we investigated the economic circumstances of these students' families and realized that the situation of them are all similar. Their primary caregivers have to work long hours, with limited ability to accompany them or provide breakfasts for them. What's more, there are no significant differences related to their participation, so we do not divide any subgroup.

In addition to beneficiaries, the SROI also considers groups that are directly or indirectly affected by the activities and identifies five groups of stakeholders. Explanations of the included and excluded stakeholders, and subgroups classification are as follows:

■ Main Stakeholders Identification

#	Stakeholder	Description	Included or Exclude Reason
1	Eastern Charity Foundation	The main supplier for the breakfast costs	Included. Eastern Charity Foundation is the main supplier for the breakfast costs, which means that it contributes most of the input. Without the Foundation, the project couldn't continue. Eastern Charity Foundation was therefore included.
2	Schoolchildren	The main beneficiaries of the project; aged from seven to twelve; study in rural schools; most are from the economic disadvantaged, grandparenting, vulnerable families with limited ability to provide breakfasts; join the project to stay from hunger.	Included. Schoolchildren are the main beneficiaries of the project. They participated in the whole project to get the breakfast. Therefore, we included them in the assessment.
3	Parents	The indirect beneficiaries of the project; live in remote regions of Hualien; most work in agriculture or service industry with unstable income; join the Love Breakfast Project to save time and relieve economic pressure	Included. Parents are the primary caregiver for the schoolchildren. They could not provide the breakfast to the schoolchildren for their work style or economic situation. That's why the Love Breakfast Project start. Therefore, we included them in the assessment.
4	Teachers	The resource supplier and indirect beneficiaries of the project; provide time and proficiency, accompany students at breakfast, engage students in clubs, school teams and	Included. Teachers take care of schoolchildren on behalf of parents. They accompany students at breakfast,

#	Stakeholder	Description	Included or Exclude Reason
		other diverse educational activities	engage students in clubs, school teams and other diverse educational activities. Therefore, we included them in the assessment.
5	Principals & Directors	The resource suppliers of the project; responsible for application and contact with the foundation to bring more resources into schools and communities	Excluded. Although the principal and director are responsible for the management and related administrative tasks of this project. However, according to our interview process, both the principal and the director stated that maintaining the school's relationship with external stakeholders and interaction with the local community was originally part of their work. Although it takes time to invest, preliminary estimates are very small and difficult to estimate. Therefore, we excluded them in the assessment.
6	Schools & Local Communities	The indirect beneficiaries of the project; With school's participation on the Love Breakfast Project, the local communities gain extra business opportunity to stabilize the income.	Included. Schools & Local Communities is the indirect beneficiaries of the project. With school's participation on the Love Breakfast Project, the local communities gain extra business opportunity to stabilize the income.

#	Stakeholder	Description	Included or Exclude Reason
			Therefore, we included them in the assessment.

■ Subgroup Identification

Stakeholders	Potential Subgroups	Explanation of Subgroup Identification
Schoolchildren	<ol style="list-style-type: none"> 1. Children raised by parents 2. Children raised by single parent families 3. Children raised by grandparents 	<p>Through the interview phase of stakeholders engagement in the understanding, we can recognize that the schoolchildren would result in varying categories, such as "Children raised by parents," "Children raised by single parent families," and "Children raised by grandparents." However, after the engagement from the stakeholders, we can found whether the Schoolchildren are categorized into different subgroups, there are no significant differences related to their participations. Those schoolchildren are in the situation of living with an economic disadvantaged family. Thus, we decided not to divide these stakeholders into different subgroups.</p>
Parents	<ol style="list-style-type: none"> 1. Parents families 2. Single parent families 3. Grandparents 	<p>Through the interview phase of stakeholders engagement in the understanding, we can recognize that the schoolchildren are raised by different types of parents families. These would result in varying categories, such as "Parents families," "Single parent families," and "Grandparents." However, after the engagement from the stakeholders, we can found whether the Parents are categorized into different subgroups, there are no significant differences related to schoolchildren participations. Their schoolchildren are in the situation of living with an economic disadvantaged family. Thus, we decided not to divide these stakeholders into different</p>

Stakeholders	Potential Subgroups	Explanation of Subgroup Identification
		subgroups.

Section 2 Stakeholder Engagement

After we identified the main stakeholders through interviews, we planned out the interview with the four schools, and the procedure of on-site visits, questionnaire surveys, and phone interview verification so that we can ensure the involvement of the stakeholders at each stage while integrating diverse views and opinions into the SROI.

1. Interview

The interview process, number of people, and identification results are as follows, (For interview outlines, please see Appendix 1)

Stakeholder	Total number of people	Groups	Number of people interviewed	Included or Reason for Exclusion
Eastern Charity Foundation	1	-	1	Included
Schoolchildren	153	Several students have not participated in the project for few days, but we deem it a minor part in the description of impacts, therefore no subgroups further divided.	22	Included
Parents	153	Same as above	7	Included
Teachers	25	-	5	Included

Stakeholder	Total number of people	Groups	Number of people interviewed	Included or Reason for Exclusion
Principals & Directors	8	-	7	Excluded from the SROI's cost analysis. We evaluate the project's outcomes on the schools and communities through the interview with the principals and directors, and consider their engagement via attribution.
Schools & Local Communities	4	-	The principals are interviewed on the behalf of the schools and local communities. According to many studies related to Taiwan rural schools, it shows that, Schools are often the center of the community and the main resource of the community. In the other hand, the community is the most critical and important support force of the school which provide rich learning opportunity. 'Through the interview phase, we found that the principals and directors are the key men to help not only the school but also the local community to obtain the more enough resources	Included

Stakeholder	Total number of people	Groups	Number of people interviewed	Included or Reason for Exclusion
			in rural area in Taiwan. Thus, we recognize that the principals and directors are the representative of local communities in the SROI process. ³	

2. Questionnaire

After the first and second interview phase, we designed questionnaires (for schoolchildren and teachers, parents, principals & Directors) based on field observation, interviews, chain of event, and four adjustment factors. After the accuracy and comprehensiveness of the questionnaires was confirmed by Eastern Charity Foundation, the questionnaires were issued.

The main stakeholder of this project is the students of elementary school, and it was difficult for them to completely understand the questions in the questionnaire. Not to mentioned that some of them are too little to perceive the change happened to them. Therefore, we designed the students' questionnaires with the teachers. Students was helped by a teacher to conduct their questionnaires. For example, the questionnaires are taken from a class as a unit, the teachers explained the questions one by one and asked the students to raise hands to gather the answers.

Also, both the questionnaires designated to the parents and teachers include a question group to inquire their observations about the impact the students have received, in order to conduct the triangulation for the further clearance of it.

The Number of People Reached by the Questionnaire and Valid Recovery

Subject issued	Valid Recovery/ People Reached
Teachers (Also for Schoolchildren)	Schoolchildren: 153 / 153 Teachers: 25 / 25

³ Shin-Jia Ho, Hui-Nien Lin, & Tzu-Chau Chang (2019), A Discussion on the Cooperative Experience of Schools and Communities: Characteristic Learning Tours of Junior High Schools and Elementary Schools in Remote Townships. *Journal of Community Work and Community Studies* Volume 9 Issue 1

Subject issued	Valid Recovery/ People Reached
Parents	92 / 153
Principals & Directors (for Schools & Local Communities)	7 / 8

Conclusion:

All in all, through the process of stakeholders' engagement, we identify the material stakeholders into focus. We find out what happens to different members of each stakeholder group on the above sheet.

In addition, during the interview, we also found that most of the children are from households raised by grandparents and single parents, just like the statistics of the Ministry of Health and Welfare declared. For schoolchildren with better financial conditions, their parents also have to work out of town, and do not have time preparing a nutritious breakfast for their children. The family functions of these children are all incomplete, which means that they don't have significant different experience in their daily life.

In terms of the principles and directors, we found that the principals and directors are the key men to help not only the school but also the local community to obtain more enough resources in a rural area in Taiwan. According to the study related to the rural school, it shows that schools are often the center of the community and the main resource of the community. Thus, we recognize that the principals and directors are the representatives of local communities in the SROI process.

In the future, we may increase the following questions in the questionnaire to reflect the difference between baseline and the end of activity, such as number of doctor visits by students, and the changes in student performance.

Chapter 3 Inputs and Output

In this chapter, we identify the inputs and outputs of the Love Breakfast Project and define what has changed after the stakeholders participated in the activity in the following chapter. We ensure the consistency and relevancy between input, output, and outcomes with a detailed evaluation process.

Section 1 Project Inputs

The evaluation includes the funding input and currency value of the time input per participant, which is 1,068,758 NTD in total.

(1) Funding Input

Stakeholder	Item	Currency (NTD)	Value
	Subsidy (four schools)	881,290	
Eastern Charity Foundation	Costs of School Visit (transport, accommodation fees and other travel expenses)	24,000	
Total		905,290	

(2) Time inputs

Stakeholder	Number of Participants	Total man-hours	Currency Value (NTD)	Note
Eastern Charity Foundation	1	150	50,000	In addition to the examination of applications, the manager of the foundation pays a whole-day visit to the schools each year.
Teachers	4	410	113,468	Each school assigns one teacher to manage the project half an hour before class.
Principals/Directors	8	Not measurable	0	Although the principal and director are responsible for the management and related administrative tasks of this project. However, according

Stakeholder	Number of Participants	Total man-hours	Currency Value (NTD)	Note
				to our interview process, both the principal and the director stated that maintaining the school's relationship with external stakeholders and interaction with the local community was originally part of their work. Although it takes time to invest, preliminary estimates are very small and difficult to estimate. Therefore, after including participation with stakeholders, this research decided to exclude the principal and director's input cost calculation.
Total	13	660	163,468	-

Section 2 Project Output

The Love Breakfast Project have been carried out about 770 times during the evaluation period, providing around 29,376 breakfasts for 153 students in total during the evaluation period is from 30th August, 2018 to 28th June, 2019. Most of the breakfasts are procured from the nearby breakfast stands and transported to the schools every morning, whereas some would be procured and transported by the school directors themselves.

In most cases, the students would have breakfasts together, with a teacher as a host and the students would take or help carry and distribute the breakfasts spontaneously. Occasionally, there might be another teacher serve as an assistant. For most of the parents could not prepare breakfasts, usually the students quite look forward to having breakfast at school with friends, and find themselves in better spirits to join club or school team activities. Furthermore, some schools would take the opportunity to improve the students' life skills by instructing them to clean tables and food scraps in groups, or some daily English phrases. In sum, the Love Breakfast Project has the overall outcome of enhancing students' health, learning and club participation. Please see further discussion regarding the rationale for our conclusion in Theory of changes analysis in Section 1 Materiality of Outcomes under Chapter 4.

Chapter 4 Project Outcomes

Section 1 Materiality of Outcomes

■ Theory of Change Analysis

The theory of change lies in obtaining the process and causality of the change of stakeholders through in-depth understanding and analysis. From the perspective of stakeholders, we describe the chain of events from input, output to outcome by means of stakeholders' engagement and literature research. We tried to identify 'the well-defined outcomes,' through the theory of change, while we considered five main types of change that people can experience, including circumstance, behavior, capacity, awareness, and attitude.

Regarding the important changes brought by the Love Breakfast Project to various stakeholders, we first studied the relevant literature and conducted the first round of interviews, including the Deputy Executive Manager of Eastern Charity Foundation (the manager of the Love Breakfast Project), and one of the school's director and schoolchildren among the scope of the report. The interviews are to give a holistic understanding of resource issues, environmental conditions, family's economic and social position in remote regions, and the changes of schoolchildren after the Love Breakfast Project being conducted.

Then we started to conduct a second round of interviews. By visiting the three elementary schools in Hualien County, and conducting in-depth interviews with the principals, directors, teachers, schoolchildren, and parents, we grasped more of the practical implementation and the details of the chain of events and the relevance of outcomes, including unintended and negative outcomes. Based on the analysis of the Theory of change, we summarized the main effects and the chain of events that contributed to the impact, determined whether the outcomes are significant, and confirmed that we have not neglected other stakeholders being similarly affected.

Further, we designed a questionnaire to investigate the degree of change and confirm the significance of each outcome. In addition to interviews and questionnaires, we also consulted experts and researched some literatures in related fields to confirm the rationality and materiality of the chain of events. Combined with the Materiality Analysis method, we try to clarify the occurrence of changes for all stakeholders and come up

with 9 important outcomes. All outcomes were confirmed by most people during the two rounds of interviews and verification of telephone interviews. Besides, the questionnaires also showed the positive result.

■ Chain of Events

Through rigorous engagement procedures, we drew the chain of events on each stakeholders' output/activity; besides, we conducted confirmation with stakeholders by phone calls about the result of chain of events. we can finally obtain the chain of events and outcomes on stakeholders at the Love Breakfast Project as follows.

1. Schoolchildren

Output /Activity	Chain of Events	Outcome
Breakfast during a school year	→ Become healthier → → →	Maintenance of health
	Get nutrition and dietary stability. → Cultivate emotional → Concentrate on →	Enhancement of learning
	Regularly go to school to eat breakfast during a semester → Satisfaction → Think more clearly. Be energetic. → extracurricular activities →	Self-exploration and development
	Get in the habit → of eating with others → Learn table manners. Learn to be neat. Learn to cherish food. → → →	Improvement of life skills

Output /Activity	Chain of Events	Outcome
	<p>Have more opportunities to → interact with teachers and students</p> <p>Meet social needs. → Get more out of the relationships</p>	Increase of interpersonal networks

Stakeholder Feedback

A. Respondents who have experienced this change

- **Student 1:** If I don't eat breakfast in the morning, I will be less energetic. However, when I eat "Love Breakfast," I will become more energetic in my class.
- **Student 2:** I have to practice every morning in the archery school team. Having breakfast makes me more energetic and keep up with everyone.
- **Student 3:** I go to school at almost the same time every day for eating " Love Breakfast." The teacher always tells us to cherish the food. After finishing the meal, we will clean up the rubbish together.

B. Respondents who have not experienced this change

- **Student 3:** I think it is no different from eating " Love Breakfast." It is always hard for me to be concentrated in the class.

2. Parents

Output /Activity	Chain of Events	Outcome
Children get breakfast for a school year	<p>→ Economizing on breakfast costs → → → →</p> <p>Children regularly goes to school to eat breakfast during a semester → No need of preparing breakfast for Children → Someone makes breakfast and takes care of their child → Parents feel at ease to go to work. → Parents can have a more rest time. → Reduction in parent-child interaction time →</p>	<p>Economizing on breakfast costs</p> <p>Relieving parental stress</p> <p>Reduction in parent-child interaction time (Unintended and Negative)</p>

Stakeholder Feedback

A. Respondents who have experienced this change

- **Parent 1:** I used to prepare breakfast by myself, but now the child eat breakfast in the school. It helps our family to save money. Our financial situation is not very well.
- **Parent 2:** I go to work very early every day. The school provides "Love Breakfast," so that I can send my child to school in advance, without worrying about the child's care, which is helping me a lot.

B. Respondents who have not experienced this change

- **Parent 3:** Preparing breakfast is not a very difficult thing for me. Instead, I feel that after my child participate in the "Love Breakfast" activity, we have less time for parent-child interaction.

3. Teachers

Output /Activity	Chain of Events	Outcome
Children regularly go to school	<p>Schoolchildren → become healthier</p> <p>Schoolchildren regularly go to school to eat breakfast during a semester</p> <p>Schoolchildren cultivate emotional stability.</p> <p>Schoolchildren think → Schoolchildren have → fewer emotional problems.</p> <p>Schoolchildren are more energetic in class.</p> <p>Teaching goes well. Running the class smoothly. → Students need less counseling.</p>	Reducing work-related stress in teachers

Stakeholder Feedback

A. Respondents who have experienced this change

- **Teacher 1:** Children come to school in advance for having breakfast. It makes them more energetic and concentrated so that I could run the class smoothly.
- **Teacher 2:** Breakfast provides students with a stable source of nutrition, which is helpful for stabilizing their emotions. We could find that students need less counseling for emotional problems.

B. Respondents who have not experienced this change

- **Teacher 3:** I think whether eating "Love Breakfast" has little effect on the children. The children are always lively, and I still need to spend time to manage the order during the class.

4. Schools & Local Communities

Output /Activity	Chain of Events	Outcome
The subsidy of breakfast expense supported by Eastern Charity Foundation	Obtain the funds to purchase breakfast → Purchase breakfast in a local community → Local breakfast stores earn income → → → →	Increased income of community economics
	Establish cooperation with the Foundation → The Foundation cares about other needs of schools and communities → The foundation additionally sponsors or helps raise materials → Have more opportunities for schools to obtain the resources →	Increased connection of community resources

Stakeholder Feedback

A. Respondents who have experienced this change

- **Principle 1:** Our school established a good relationship with the Eastern Charity Foundation. They will care about other needs of the school and the community irregularly and refer other resources to school. In the meantime, we use the Eastern Group's media to help promote and raise resources easily.

- **Principle 2:** Our breakfast was jointly outsourced to a local breakfast shop with the Eastern Charity Foundation subsidized school nearby. The breakfast shop even hired an additional employee to prepare breakfast for several schools, which had the effect of increasing local employment opportunities.

B. Respondents who have not experienced this change

- **Principle 3:** none

■ **Materiality Judgements**

Outcome	Explanation	Included/Excluded
Maintenance of health	Based on the interviewing with the schoolchildren, teachers, and parents, schoolchildren who take the breakfast in a semester at school responded that during the activity, they gain nutrition and satisfied dietary. This helped schoolchildren become a healthier condition. Data from the questionnaire survey showed that 66.2% of schoolchildren (including teachers' and parents' observation) stated that, following the activity, they can have a great influence on maintenance of health. According to the SROI principle of materiality, stakeholders perceive "Maintenance of health" as important to them, and the scale of the outcome is significant. Thus, we judged that "Maintenance of health" has a significant impact within schoolchildren and included it within the calculations.	Included
Enhancement of learning	Based on the interviewing with the schoolchildren and teachers, schoolchildren who take the breakfast in a semester at school responded that during the activity, they gain nutrition and satisfied dietary. This helped	Included

Outcome	Explanation	Included/Excluded
	<p>schoolchildren cultivate a stable and clear thinking. Therefore, they can concentrate on class so that the quality of learning enhances. Data from the questionnaire survey showed that 64.1% of schoolchildren stated that, following the activity, they can have a great influence on learning enhancement. According to the SROI principle of materiality, stakeholders perceive “Enhancement of learning” as important to them, and the scale of the outcome is significant. Thus, we judged that “Enhancement of learning” has a significant impact within schoolchildren and included it within the calculations.</p>	
Self-exploration and development	<p>Based on the interviewing with the schoolchildren and teachers, schoolchildren who take the breakfast in a semester at school responded that during the activity, they gain nutrition and satisfied dietary. This helped schoolchildren cultivate a stable and clear thinking. Therefore, they are able to focus on extracurricular activities more frequently. Data from the questionnaire survey showed that 63.6% of schoolchildren (including teachers’ and parents’ observation) stated that, following the activity, they can have a great influence on self-exploration and development. According to the SROI principle of materiality, stakeholders perceive “Self-exploration and development” as important to them, and the scale of the outcome is significant. Thus, we judged that “Self-exploration and development” has a significant impact within schoolchildren and included it within the</p>	Included

Outcome	Explanation	Included/Excluded
	calculations.	
Improvement of life skills	Based on the interviewing with the schoolchildren and teachers, schoolchildren who take the breakfast in a semester at school responded that during the activity, they can get in the habit of eating with others. This helped schoolchildren learn table etiquette. Therefore, they are able to improve their life skills. Data from the questionnaire survey showed that 75.2% of schoolchildren (including teachers' and parents' observation) stated that, following the activity, they can have a great influence on improvement of life skills. According to the SROI principle of materiality, stakeholders perceive "Improvement of life skills" relevant as the activity contributes to the outcome to them, and the scale of the outcome is significant. Thus, we judged that "Improvement of life skills" has a significant impact within schoolchildren and included it within the calculations.	Included
Increase of interpersonal networks	There is only one director interviewed that he observed schoolchildren interacted more with others. But, when interviewing with schoolchildren, they generally did not think interaction is important. Compared with a large amount of interaction time such as after school, there is only a half-hour for breakfast time. Therefore, we evaluate that this outcome is not significant.	Excluded
Economizing on breakfast costs	Based on the interviewing with the parents, they responded that the children taking the breakfast in a semester at school provide them a chance not to prepare breakfast, which means it can help parents save the living costs.	Included

Outcome	Explanation	Included/Excluded
	<p>Therefore, they are able to economize breakfast costs. Data from the questionnaire survey showed that 62.3% of parents stated that, following the activity, they can have a great influence on economizing on breakfast costs. According to the SROI principle of materiality, stakeholders perceive “Economizing on breakfast costs” relevant as the activity contributes to the outcome to them, and the scale of the outcome is significant. Thus, we judged that “Economizing on breakfast costs” has a significant impact within parents and included it within the calculations.</p>	
Relieving parental stress	<p>Based on the interviewing with the parents, they responded that the children taking the breakfast in a semester at school provide them a chance not to prepare breakfast, which means someone helped them make breakfast and take good care of the children. This helped parents feel at ease to go to work, and have a more rest time. Therefore, relieving parental stress is the relative outcome for the parents. Data from the questionnaire survey showed that 32.7% of parents stated that following the activity, they can have an influence on relieving parental stress. Of these, during the consideration about 96.2% parents who originally lack time to take care the child responded the project is helpful for relieving their stress, we still consider the outcome as a significant outcome. According to the SROI principle of materiality, stakeholders perceive “Relieving parental stress” relevant as the activity contributes to the outcome to them, and the scale of the outcome is</p>	Included

Outcome	Explanation	Included/Excluded
	significant. Thus, we judged that “Relieving parental stress” has a significant impact within parents and included it within the calculations.	
Reduction in parent-child interaction time (Unintended and Negative)	There is only one parent expressing their concerns about this negative effect. But it is not significant in the overall appearance of family’s functions in a remote region. So, the outcome is not a materiality.	Excluded
Reducing work-related stress in teachers	Based on the interviewing with the teachers and principles/directors, they responded that the children taking the breakfast in a semester at school can become healthier condition, stable emotion, and energetic. During the activity, the teachers found that the children are more attentive in class and have fewer emotional problem. Thus, the teachers reduced work-related stress because the classes can be run smoothly. Data from the questionnaire survey showed that 62.6% of teachers stated that, following the activity, they can have a great influence on reducing work-related stress. According to the SROI principle of materiality, stakeholders perceive “Reducing work-related stress” relevant as the activity contributes to the outcome to them, and the scale of the outcome is significant. Thus, we judged that “Reducing work-related stress” has a significant impact within teachers and included it within the calculations.	Included
Increased income of community economics	Based on the interviewing with the principles and directors, they responded that the children taking the breakfast in a semester at school provide the	Included

Outcome	Explanation	Included/Excluded
	<p>school a chance to obtain enough funds to purchase breakfast in a local community. It also gave an opportunity for local breakfast stores earn more income, which means it helped increase community economics. Therefore, increased income of community economics is the relative outcome for the schools and local community. Data from the questionnaire survey showed that 100% of principles and directors stated that, the activity can result in a great influence on increased income of community economics. According to the SROI principle of materiality, stakeholders perceive “Increased income of community economics” relevant as the activity contributes to the outcome to them, and the scale of the outcome is significant. Thus, we judged that “Increased income of community economics” has a significant impact within schools and local communities, and included it within the calculations.</p>	
Increased connection of community resources	<p>Based on the interviewing with the principles and directors, they responded that the children taking the breakfast in a semester at school provide the school a chance to establish cooperated relationship with the Foundation. Then, the Foundation continued to care about other needs of schools and communities, and started to help raise additional materials. It also gave an opportunity for the schools and local communities to obtain more resources. Therefore, increased connection of community resources is the relative outcome for the schools and local community. Data from the questionnaire survey showed that 50% of principles and directors stated that, the activity</p>	Included

Outcome	Explanation	Included/Excluded
	<p>can result in a great influence on increased connection of community resources. According to the SROI principle of materiality, stakeholders perceive “Increased connection of community resources” relevant as the activity contributes to the outcome to them, and the scale of the outcome is significant. Thus, we judged that “Increased connection of community resources” has a significant impact within schools and local communities, and included it within the calculations.</p>	

Section 2 Indicators of Outcomes

Based on the interviews with the stakeholders, we designed appropriate indicators for each outcome. Besides, we obtained data through a questionnaire survey to evaluate the degree of change of the 9 major outcomes for the stakeholders.

Stakeholder	Outcome	Indicator	How much changes?
Schoolchildren	Maintenance of health	The questionnaire has surveyed the following three kinds of respondents' answers, taking the average of the degree of agreement on outcomes as a percentage of the degree of change. 1. The degree of schoolchildren's self-assessment on agreements on the extent of change. 2. The degree of teachers observing the extent of schoolchildren's change. 3. The degree of parents observing the extent of the child's change.	$(71\%+64\%+63\%)/3 = 66.2\%$
	Enhancement of learning		$(67\%+63\%+62\%)/3 = 64.1\%$
	Self-exploration and development		$(65\%+61\%+64\%)/3 = 63.6\%$
	Improvement of life skills		$(78\%+78\%+69\%)/3 = 75.2\%$
Parents	Economizing on breakfast costs	The proportion of parents who respond the project is helpful for economizing on breakfast costs. X The proportion of parents who originally provided breakfast for their child.	$94.5\% \times 66\% = 62.3\%$
	Relieving parental stress	The proportion of parents who respond the project is helpful for relieving their stress. X	$96.2\% \times 34\% = 32.7\%$

Stakeholder	Outcome	Indicator	How much changes?
		The proportion of parents who originally lack time to take care the child.	
Teachers	Reducing work-related stress in teachers	<p>The questionnaire has surveyed with the following two respondents. We take the average of its degree of agreement on outcome as a percentage of degree of change</p> <p>1. The degree of teachers' self-assessment on the extent of change. 2. The degree of principals/directors observing the extent of teachers' change.</p>	$(57\% + 68\%)/2 = 62.6\%$
Schools & Local Communities	Increased income of community economics	The number of schools represented by principals/directors responding that the project is helpful for schools and local communities.	100%
	Increased connection of community resources		50%

All in all, we can make it clear to find out what happens to different members of each stakeholder group on the above sheet. Through the previous phase on the interviews, representing the potential positive and negative outcomes; and, the consequence of the questionnaires (including discussion on the open questions with each stakeholder) confirms whether might be other intended or unintended outcomes. We can say that it may have a risk of different experience on remaining stakeholders, but we can still recognize that there is little change on the remaining stakeholders who did not experience on intended outcomes.

In addition, during the interview, we also found that most of the children are from households raised by grandparents and single parents, just like the statistics of the Ministry of Health and Welfare declared. For schoolchildren with better financial conditions, their parents also have to work out of town, and do not have time to prepare a nutritious breakfast for their children. The family functions of these children are all incomplete, which means that they don't have significant different experience in their daily life. Through the aforementioned stakeholder engagement process, we can clarify that the stakeholders who did not report positive outcomes may not have any negative outcomes.

In the future, we may increase the following questions in the questionnaire to reflect the difference between baseline and the end of activity, such as number of doctor visits by students, and the changes in student performance.

Section 3 Financial Proxy of Outcomes

Besides understanding the level of change in each outcome through indicators, we have evaluated and defined the social value of each outcome through financial proxies. For complete data sources of financial proxies and related research and explanations, **please refer to Appendix 4**. We take the following steps to ensure that the feedback from stakeholders is fully and correctly reflected in our final report:

Step One: We conducted interviews and data collection with the Deputy Executive Manager of Eastern Charity Foundation who participated and observed the project completely. She helped us quickly grasp the possible material outcomes of the project.

Step Two: In step two, we conducted interviews with stakeholders in the first school. On the basis of step one, the interview in step two not only can verify the assumptions in step one, but also make up for possible omissions in step one, getting the preliminary financial proxies. Besides, based on the SROI guidelines, we decided different valuation method to meet reasonable financial proxy for the changes experienced by the different stakeholders, such as cost-based approach, revealed preference approach, and stated preference approach. Then, we made phone calls and asked the stakeholders to confirm whether the financial proxies for outcomes show the relative importance of outcomes taken into account for the valuation. In other words, rigorously we arranged the suitable financial proxy for each outcome and asked the stakeholders to choose the value that represent the outcome for them.

Step Three: After the aforementioned steps, we came up with the complete outcomes and preliminary financial proxies, then we conducted stakeholder interviews with the remaining three schools. With the participation of stakeholders, we reconfirmed our assumptions of outcomes and financial proxies in the third stage.

Step Four: We then went on to proceed with a questionnaire survey of all stakeholders in step four and obtained feedback from stakeholders on all results.

Step Five: After we completed the impact map, we reconfirmed the results including the chains of events, material outcomes, and the selected financial proxy in phone interviews with stakeholders.

Outcomes	Financial Proxies	Value (NTD/year)	Valuation Method	Rationale / Feedback from Stakeholder
Maintenance of health	Average medical expense of children for nutritional problems	11,548 /child	Cost-based approach	Based on the suggestion of the SROI Guidelines, we estimate the value of maintenance of health from the perspective of social cost savings. We also find that they are able to use the medical expenses counted in 2018 by the Ministry of Health and Welfare (Taiwan) as a financial proxy and thus use a cost-based approach.
Enhancement of learning	Average tutoring fee for primary school students X 40 (weeks)	14,000 /child	Cost-based approach	In Taiwan, if the schoolchildren's academic performance is not good, the common improvement method is to invite a tutor to accompany with the schoolchildren once a week. Therefore, from the perspective of cost savings, we find that a cost-based approach can be used. Thus, we take the average tutoring fee for primary school students multiplied by 40 weeks of the academic year as a financial proxy.
Self-exploration and development	Club coaching fee / average amount of schoolchildren in clubs	26,200 /child	Cost-based approach	Each school has its own special clubs or school teams, which are the main project of students' extracurricular activities. For example, three schools mentioned that the Love Breakfast Project makes students more focused and more devoted to the practice of the archery team. Schoolchildren enhance the sense of achievement and get good results from the competition. We believe that if the schoolchildren are unwilling to perform a good performance on extracurricular activities or schoolchildren's mental

Outcomes	Financial Proxies	Value (NTD/year)	Valuation Method	Rationale / Feedback from Stakeholder
				status are poor during the practice time, it is equivalent to waste the cost of hiring club/school team coaches. So, we use the coaching fee as a financial proxy and thus use a cost-based approach.
Improvement of life skills	Hourly wage of a teacher x 0.5 (hour) x 4 (schools) / amount of students x 193 (days)	699 /child	Revealed Preference approach	The value of eating breakfast at school for the life skills education of schoolchildren is equivalent to a teacher spending extra time teaching education opportunities. Therefore, we use a revealed preference approach and directly use hourly wage of a teacher as the basis for calculating the financial proxy.
Economizing on breakfast costs	Average saving expense for breakfast based on the questionnaires for parents	5,848 /Parent	Stated Preference approach	Due to the subjective feelings reflected by parents during the interview, the value of economizing on breakfast costs may not be equal to the amount of breakfast subsidies. We find that they are able to use a stated preference approach to a valuation method. So, we use average saving expense for breakfast based on the questionnaires for parents as the financial proxy.

Outcomes	Financial Proxies	Value (NTD/year)	Valuation Method	Rationale / Feedback from Stakeholder
Relieving parental stress	Hourly wage of childcare staff x average hour of parent relieving parental stress based on the questionnaires x 193 days	12,240 /Parent	Stated Preference approach	Although the breakfast time of each school is generally about half an hour, we find that each family could have different conditions for supporting their child. It is impossible to directly calculate the value of the caring effort. In order to reflect the value what stakeholders are actually feelings; we find that it is possible to use a stated preference approach. So, we ask parents to fill in the questionnaire "average hour of parent relieving parental stress from the Love Breakfast Project", multiplying hourly wage of childcare staff as a financial proxy.
Reducing work-related stress in teachers	Hourly wage of a teacher x 193 days	53,413 /teacher	Revealed Preference approach	According to the interview, teachers said that the Love Breakfast Project can reduce the pressure of teaching work. It is mainly because the schoolchildren need additional counseling when they have an uncertain situation. Therefore, we find that it is possible to use revealed preference approach. We believe that the value of reducing work-related stress in teachers is equivalent to asking an additional teacher to spend an hour helping the teaching. Hourly wage of a teacher is used as a financial proxy.
Increased income of community economy	Expense for outsourcing breakfast per year	220,323 /community	Revealed Preference approach	When interviews with the principals and directors of various schools, they pointed out that the Love Breakfast Project themselves also increase income of community economics. Therefore, we used a revealed preference approach, and used the average amount of the Eastern

Outcomes	Financial Proxies	Value (NTD/year)	Valuation Method	Rationale / Feedback from Stakeholder
ics				Charity Foundation's subsidies of the four schools as a financial proxy. In addition, we rigorously estimate its impact with adjustment factors.
Increased connection of community resources	Additional funding resources per year	145,000 /school & community	Stated Preference approach	When interviewed by each school's principals and directors, they pointed out that after the subsidies of the Love Breakfast Project, they discussed other resource requirements with the Eastern Charity Foundation. Since each school negotiates different cooperative plans with the Eastern Charity Foundation, some of them use the Eastern Group's media to help promote and raise resources, and some of them obtain the subsidies for schoolchildren to go abroad to share Taiwan's indigenous culture worldwide. We find that it is possible to use stated preference approach, so we asked the principal and director to fill in the questionnaire "Additional funding resources per year " as a financial proxy.

Chapter 5 Building the SROI Model

Section 1 Adjustment Factors

We have analyzed the outcomes of the project in the previous chapter. However, according to the SROI guideline, social impact is not directly added to the amount of each outcome. The adjustment factors of each value of the outcomes need to be considered. Four adjustment factors are described as follows:

Impact factor	Description
Deadweight	Deadweight is a measure of the amount of outcome that would have happened even if the activity had not taken place.
Displacement	Displacement is an assessment of how much of the outcome displaced other outcomes.
Attribution	Attribution is an assessment of how much of the outcome was caused by the contribution of other organizations or people.
Drop-off	Drop-off is used to account for this and is only calculated for outcomes that last more than one year.

In general, four adjustments factors of each outcome have been taken stakeholders' opinions into consideration. Those are included two-stage interviews, and the data sources of some adjustment factors are directly estimated by the stakeholders themselves. We surveyed and statistically analyzed the estimations by questionnaires in order to objectively measure the accurate impacts of the Love Breakfast Project. Besides, it can help us to use as a reference for reviewing strategies for the implementation of advanced programs in the future.

Considering to displacement factors, due to the subsidy mechanism of the Love Breakfast Project, each school will not squeeze resources from other schools when applying for their subsidy. If a school does not continue to apply for the project, the Eastern Charity Foundation will not directly transfer its subsidy amount to other schools. Therefore, the displacement factors for most of the results of this report are calculated as zero. Only for the displacement factor of "Income of community resources" is not equal to

zero because the income of the community's breakfast restaurant will be transferred to the outside community.

As for the "drop-off factor", most of the outcomes caused by the breakfast project are a short-term benefit. We recognized that the benefit will not last more than one year, so we set its drop-off factor equal to 100%. According to the feedback and analysis of the stakeholders, only the "Improvement of life skills" of the schoolchildren and the "Connection of community resources" of the schools/communities will have a long-term effect. According to the interviews, we estimate that the recession factors are 0% and 20% respectively.

For other adjustment factors, we set the data based on the characteristics of the chain of events and aggregated the views of various stakeholders. The information is explained in the following table:

1. Schoolchildren

Outcome	Impact Factor	Percentage	Description
Maintenance of health	Deadweight	47%	Through the interviews and questionnaires, we investigated how will the schoolchildren get breakfast without the Love Breakfast Project. A proportion of 47% of the schoolchildren answered "Yes." So, we set the deadweight of this impact to 47%.
	Attribution	46%	We know that there is more than a way for schoolchildren to maintain their health. Therefore, we have designed questionnaires for schoolchildren to ask whether they have other methods to maintain their health. The attribution factor is 46%.
Enhancement of learning	Deadweight	64%	Through the interviews and questionnaires, we investigated whether schoolchildren can still maintain the same level of concentration during the class without "Love Breakfast Project". After weighting the calculation, we set deadweight factor of this impact to 64%.
	Attribution	49%	We investigated whether all schoolchildren have other methods that can enhance their learning. Therefore, we have designed questionnaires for schoolchildren to ask whether they have other methods to enhance their learning. The attribution factor is 49%.
Self-exploration and development	Deadweight	77%	During the interviews, many teachers, directors and principals emphasized that schoolchildren can get sufficient nutritious breakfast because of participating in the Love Breakfast Project. Schoolchildren become energetic to carry out extracurricular activities. Thus, schoolchildren have the chance to cultivate the ability of self-exploration and development. Therefore, we interviewed schoolchildren whether they can still have the ability of cultivating self-exploration and development. After weighting the calculation, we set deadweight factor of this impact to 78%.

Outcome	Impact Factor	Percentage	Description
	Attribution	57%	We investigated whether schoolchildren have other methods that can cultivate self-exploration and development. Therefore, we have designed questionnaires for schoolchildren to ask whether they have other methods to cultivate self-exploration and development. The attribution factor is 57%.
Improvement of life skills	Deadweight	0%	During the interviews, we find that some school will arrange life skills education or other activities during lunch or dinner time. In order to avoid double counting the impact, we calculated the impact of the phenomenon as a deadweight factor. The deadweight factor is set to 0%.
	Attribution	67%	During the interviews, we find that some schools will arrange life skills education or other activities during lunch or dinner time. However, not all schoolchildren will participate in life skills education during dinner time, and not all activities are related to the life skills education. Thus, we assume that the attribution factor is divided into three equal parts according to breakfast, lunch, dinner and other activities. So, we set the attribution factor of this impact to 67%.
	Drop-off	0%	During the interviews with school's principals, directors, teachers, and parents, they all think that the impact of improvement of life skills will become a habit of schoolchildren's long-term benefit. Therefore, we set drop-off factor of this impact to 0%.

2. Parents

Outcome	Impact Factor	Percentage	Description
Economizing on breakfast costs	Deadweight	29%	During the interviews and questionnaires with the school's directors and principals, they think even if there is no "Love Breakfast Project", schools can still have the chance to obtain other resources to get daily breakfast. The

Outcome	Impact Factor	Percentage	Description
			estimation calculated by the directors and principals is equal to 29%. So, we set the deadweight factor to 29%.
	Attribution	10%	During the interviews, we find that some principals and directors make a little effort to apply for the subsidy, purchase and execute write-offs of breakfast. Because they spend less time on execution of Love Breakfast Project, their effort is not included in the scope of SROI. However, their effort should still account for the attribution factors.
Relieving parental stress	Deadweight	53%	During the interviews and questionnaires, we asked parents if there is no "Love Breakfast Project," will parents have an opportunity to find other ways to relieve their parental stress? Based on the different degree of response results, we set the deadweight factor of this impact to 53%.
	Displacement	0%	Although parental care responsibility is displaced by teachers' involvement, the teachers' involvement (Calculated by hourly wage of a teacher during breakfast time) is already included in the scope of the project. So, we do not repeatedly calculate the displacement factor.
	Attribution	0%	Although parental care responsibility is attributed to teachers' involvement (Calculated by hourly wage of a teacher during breakfast time) is already included in the scope of the project. So, we do not repeatedly calculate the attribution factor.

3. Teachers

Outcome	Impact Factor	Percentage	Description
Reducing work-related stress in teachers	Deadweight	41%	During the interviews and questionnaires from teachers, we ask teachers if there is no "Love Breakfast Project", will teachers be able to find other ways to help reduce their work-related stress? Based on the response results, we set the deadweight factor of this impact to 42%.

	Attribution	50%	During the interviews, we can understand even if there is a “Love Breakfast Project”, some teachers will still prepare biscuits, bread and milk powder in a classroom to provide schoolchildren who are not full enough after breakfast. So that schoolchildren can still increase satiety and boost spirit among the desserts. We believe that this attribution factor should be included on average, so the attribution factor of this impact is set to 50%.
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4. Local communities

Outcome	Impact Factor	Percentage	Description
Increased income of community economics	Deadweight	29%	During the interviews and questionnaires with schools’ principals and directors, we find that even if there is no “Love Breakfast Project”, local communities can still have the possibility to find other ways to sponsor schoolchildren’s daily breakfast in a semester. The stakeholders answer that there is about a 29% chance to find other sponsorship, so we set the deadweight factor of this impact to 29%.
	Displacement	75%	Most of the amount of breakfast purchases is used to purchase breakfast items in local breakfast stores. After investigating the breakfast ingredients in this report, we find that the ingredients are mainly purchased from food processing plants outside the community, which should be regarded as transferring economic benefits outside the community. Therefore, we conservatively assume that only the gross profit of the amount of breakfast purchases can be calculated as the impact of increasing the economic income of the community, and the remaining proportion should be deducted by the displacement factor. According to the statistics of the Ministry of Finance (Taiwan), the average gross margin of breakfast stores is 25%, so we assume that the displacement factor is $100\% - 25\% = 75\%$.

Outcome	Impact Factor	Percentage	Description
	Attribution	10%	During the interviews, we find that some principals and directors make a little effort to apply for the subsidy, purchase and execute write-offs of breakfast. Because they spend less time on execution of Love Breakfast Project, their effort is not included in the scope of SROI. However, their effort should still account for the attribution factors. We set the attribution factor for this impact to 10%.
Increased connection of community resources	Deadweight	38%	During the interviews and questionnaires with schools' principals and directors, we find that even if there is no "Love Breakfast Project", schools and local communities can still have the possibility to find other ways to get the needed resources. The principals and directors believe that there is about a 38% chance to find other sponsorship, so we set the deadweight factor of this impact to 38%.
	Attribution	50%	In terms of increasing the impact of social capital in the community, the cooperation with the Eastern Charity Foundation allows schools' principals and directors to grasp how to build connection with sponsorship, especially in the cooperative relationship between all stakeholders involved in the operation and execution. We think that schools and the Eastern Charity Foundation should share the impact equally. So, we set the attribution factor of this impact to 50%.
	Drop-off	20%	Through the interviews with stakeholders, we claim that the relationship between schools and the Eastern Charity Foundation is belonged to long-term cooperation. We set the drop-off factor of this impact to 20%.

Section 2 Calculation of Values

Most of the outcomes of the Love Breakfast Project will be stopped until the end of the project. we calculate their duration as one year, which is the same as the period of the Love Breakfast Project. A few of the two outcomes have an obvious long-term impact. The first one is the schoolchildren's "Improvement of life skills". It is because different stakeholders all expressed that schoolchildren have developed good habits, such as washing hands before meals, queuing for meals, dining tables etiquette, and cleaning after meals, etc. Thus, "Improvement of life skills" from schoolchildren will not disappear with the end of the Love Breakfast Project. In order not to overclaim the results, we only estimate that the impact of schoolchildren's "Improvement of life skills" will last for five years. Besides, the second outcome which has a long-term impact is the "Increased income of community economics" between schools and communities. Through interviewing with the stakeholders, we understood that schools have a great opportunity to get other public welfare sponsorship and resources because of the cooperating experience on Love Breakfast Project. This cooperative model is a long-term relationship. We conservatively consider the possible weakening of the relationship, so the duration is estimated by six years.

For the above two long-term impacts, we use the Taiwan Post Co., Ltd. Postal Savings, and Remittance Bureau's one-year fixed deposit rate (1.04%) to discount the annual impact. The main reason is that this is used by the Ministry of Finance for tax refunds and late fees. The interest rate is equivalent to the cost of capital in the public sector. Therefore, the interest rate is suitable as a discount rate to calculate the present value of the SROI.

Stakeholder (# of people)	Outcomes	Quantity (A)	Financial proxies	Value in Currency (B)	Deadweight % (c)	Displacement % (d)	Attribution % (e)	Impact=A*B*(1-c)*(1-d)*(1-e)
Schoolchildren (153)	Maintenance of health	101	Average medical expense of schoolchildren for nutritional problems	11,548	47%	0%	46%	333,809
	Enhancement of learning	98	Average tutoring fee for primary school students X 40 weeks	14,000	64%	0%	49%	251,899
	Self-exploration and development	97	Club coaching fee / average amount of students in clubs	26,200	77%	0%	57%	251,344
	Improvement of life skills	115	Hourly wage of a teacher x 0.5 (hour) x 4 (schools) / amount of students x 193 days	699	0%	0%	67%	26,527
Parents (153)	Economizing on breakfast costs	95	Average saving expense for breakfast based on the questionnaires for parents	5,848	29%	0%	10%	355,003
	Relieving parental stress	50	Hourly wage of childcare staff x average hour of parent	12,240	53%	0%	0%	287,640

Stakeholder (# of people)	Outcomes	Quantity (A)	Financial proxies	Value in Currency (B)	Deadweight % (c)	Displacement % (d)	Attribution % (e)	Impact=A*B*(1-c)*(1-d)*(1-e)
			relieving parental stress based on the questionnaires x 193 days					
Teachers (25)	Reducing work-related stress	16	Hourly wage of a teacher x 193 days	53,413	41%	0%	50%	252,109
Schools & Local Communities (4)	Increased income of community economics	4	Expense for outsourcing breakfast per year	220,323	29%	75%	10%	140,786
	Increased connection of community resources	2	Extra funding per year	145,000	38%	0	50%	89,900

Total impact	\$ 1,989,018
Total present value (PV)	\$ 2,353,076
Total inputs	\$ 1,068,758
Social return on investment (SROI)	\$ 2.20

Finally, we divide the total present value of the aggregate outcomes by total value of inputs to calculate the SROI ratio:
 $2,353,076 / 1,068,758 = 2.20$

Section 3 Sensitivity Analysis

In the process of calculating various results, it is unavoidable that the assumptions and estimations are made on the determination of financial proxy variables, the four adjustment factors, or the impact duration. Therefore, in order to understand the impact of parameters on the final SROI result, we adopted an approach to present our adjustments in the sensitivity analysis. By creating an impact map in an Excel file, we can easily adjust the values and get the adjusted SROI results. And, we can evaluate the potential impact of the parameters on the Love Breakfast Project. We adjusted each SROI and the adjustment factors in proportion, trying to grasp the fluctuation of the SROI values of the project.

SROI after analysis	Adjustment items	Adjustment content
1.97	Deadweight	All impacts are increased by 10%
1.50	Deadweight	All impacts are increased by 30%
2.16	Displacement	All impacts are increased by 10%
2.08	Displacement	All impacts are increased by 30%
2.03	Attribution	All impacts are increased by 10%
1.69	Attribution	All impacts are increased by 30%
2.19	Drop off	All impacts are increased by 10%
2.16	Drop off	All impacts are increased by 30%

Observing the above table, we can find that the range of SROI sensitivity analysis for the project is between 1.50-2.44. We perform sensitivity analysis on some parameters that are particularly worthy of discussion. After completing the influence map, we feel that these parameters can be discussed or changed the assumptions.

1. Schoolchildren

A. Maintenance of health

- i. The current financial proxy is represented by "Average medical expense of schoolchildren for nutritional problems." The value

is NTD\$11,548. However, there are many reasons for schoolchildren causing nutritional problems. The impact of "Love Breakfast Project" to maintain physical health may not go with a high value. Thus, if the financial proxies are reduced to 80%, 60% and 40%, respectively, the results of the SROI rate are described as follows:

Adjusted Financial Proxy	SROI Rate
9,238 (80%)	2.14
6,929 (60%)	2.08
4,619 (40%)	2.01

- ii. According to the stakeholder's questionnaire survey, the current attribution factor of the impact is 46%. However, for maintaining health, eating breakfast may have a lower impact. Therefore, if the attribution factor is increased, the results of the SROI rate are described as follows:

Adjusted Attribution Factor Ratio	SROI Rate
60%	2.12
75%	2.03
90%	1.95

B. Enhancement of learning

The current financial proxy is represented by "Average tutoring fee for primary school students X 40 weeks." The value of the change is NTD\$14,000. However, according to the distribution of tutoring fee in Taiwan, the expense of tutoring fee in urban areas will be higher than in remote regions. Thus, if the financial proxies are reduced to 80%, 60% and 40%, respectively, the results of the SROI rate are described as follows:

Adjusted Financial Proxy	SROI Rate
11,200 (80%)	2.15
8,400 (60%)	2.11
5,600 (40%)	2.06

C. Self-exploration and development

The current financial proxy is represented by "Club coaching fee / average amount of students in clubs" The value of the change is NTD\$26,200. However, schoolchildren may spend less on self-exploration and development during the extracurricular activities. Thus, if the financial proxies are reduced to 80%, 60% and 40%, respectively, the results of the SROI rate are described as follows:

Adjusted Financial Proxy	SROI Rate
20,960 (80%)	2.15
15,720 (60%)	2.11
10,480 (40%)	2.06

D. Improvement of life skills

According to the stakeholder's questionnaire survey, improving life skills is a long-term impact. Therefore, the current drop-off factor of the impact is 0%. However, a good habit or behavior may still be forgotten time with time. If the drop-off factor is increased, the results of the SROI rate are described as follows:

Adjusted Drop-off Factor Ratio	SROI Rate
10%	2.17
20%	2.15
30%	2.13

2. Teachers

The impact of teachers is reduced work-related stress. The current financial proxy is represented by "Hourly wage of a teacher x 193 days" The value of the change is NTD\$53,413. However, according to the stakeholder's questionnaire survey, many schools' principals, directors, and teachers indicated that this effect may be extended to a day. Thus, if the effect of the impact is increased from half a day to one day, the financial proxies are increased to 130%, 160% and 200%, respectively, the results of the SROI rate are described as follows:

Adjusted Financial Proxy	SROI Rate
69,437 (130%)	2.27
85,461 (160%)	2.34
106,826 (200%)	2.44

At the same time, we also consider that if the task of reducing teachers' work-related stress can be performed by part-time workers. The financial proxies are decreased to 80%, 60% and 40%, respectively, the results of the SROI rate are described as follows:

Adjusted Financial Proxy	SROI Rate
42,730 (80%)	2.15
32,048 (60%)	2.11
21,365 (40%)	2.06

3. Schools and local communities

A. Increased income of community economics

In the original impact map, we simplified the multiplier effect in the community economics, and only used the amount of input to make a conservative estimate. Therefore, if we calculate the multiplier effect in the community economics, the financial proxies are increased to 150%, 200% and 250%, respectively, the results of the SROI rate are described as follows:

Adjusted Financial Proxy	SROI Rate
330,485 (150%)	2.27
440,646 (200%)	2.33
550,808 (250%)	2.40

Section 4 Verification

In the process of the report, ongoing communication with stakeholders clarify our reasoning and analysis. After completing the impact map and the primary SROI value, we set out to carry out the following verification procedures, communicating with the stakeholders to explain our evaluation results, and collect the feedback respectively.

1. The Process of SROI Verification

- (1) Produce a condensed version of the “Love Breakfast Project” impacts evaluation document (about 3 pages A4), clearly explain the scope and method of this report, the types of stakeholders involving in the analysis and the corresponding changes, theory of change, and descriptions of chain of events. Detail the degree of change (proportion/quantity) of each outcome, financial proxies, duration, adjustment factors, final monetized value and calculation method.
- (2) Send the document to the Deputy CEO of Eastern Charity Foundation, as well as the schools’ principals, directors, and teachers who were interviewed before. Ask the teachers to provide the document with some parents. The information in the document is just highlighted, so it is not easy to explain the results with the schoolchildren. Considering the limitations of the time and resources in the report, the verification procedure can only cover groups other than schoolchildren. However, based on the overall rigorous design of the survey, we affirm that the opinions of teachers and parents are representative of the students.
- (3) Through the number of the letters we sent, and the number of the forwarders we delivered, the estimated number of the stakeholders will reach at least 30 people. Then we explain the SROI report and invite the stakeholders to give feedback to the report.
- (4) We further reached 15 participants through the telephone interview. With an average of 5-20 minutes interview, each of whom had a different time for comments and discussion. We answered each question one by one, and discussed the logical viewpoints of various variables or assumptions.

2. The feedback from the stakeholders

- (1) Analysis of stakeholders :
 - i. The respondents from the schools affirm that the report make an analysis of four types of beneficiary groups. Some suggest that the report can include interviewing with people working in a department of education in a local government (e.g. a staff in department of education, Hualian County Government). Although it may not be relevant to the input and outcome of the report, it is important to get more perspectives on understanding the resource problems and strategies in remote regions.

- ii. The deputy chief executive of the Eastern Charity Foundation believes that the value of schoolchildren's impacts is with expectations, and is pleasantly surprised by the high value of the other three groups. He is a bit unexpected about the outcome of "Reducing work-related stress in teachers ", but he is in the pleasure to have this impact represented.
- (2) Analysis of chain of events and impacts :
- i. Most of the interviewees agree with the main nine results showed in the analysis, and reach the consensuses about the correctness of the description of the theory of change. Only one interviewee asked more about the definition of community economic. After the explanation by us, they also agreed with including this impact analysis.
 - ii. Several directors and teachers have responded that although they are delighted to help schoolchildren in need. But from the perspective of overall social development, the core problem behind the scene is a malfunction of the familycare in remote regions. In the short-term period, the schools and the Eastern Charity Foundation can provide Love Breakfast Project to relieve parental stress and economize on breakfast costs. However, considering the problem of welfare dependence in the long-term period, what if the subsidy is insufficient in the future? All in all, we responded that it is difficult to analyze this problem among the scope of the report, but we agree that this is an actual structural problem in the society.
 - iii. Regarding the economic benefits of the community, a director mentioned that the school had hired the parents as a purchaser for preparing the breakfast in a short period of time. The hire creates the effect of short-term employment in the local community. The Eastern Charity Foundation said that the DongZhu Elementary School is already negotiating the new plan this year. It is expected that after the winter vacation in 2021, DongZhu Elementary School plans to invite the parents to work as breakfast cooks. Besides, the Eastern Charity Foundation will support kitchenware and subsidize personnel and material costs. Therefore, parents can get a job at school, and subsidize household use. We recommend that if we continue to follow up the SROI of the project next year, we can increase the evaluation of the impacts of job creation to the community.
 - iv. A teacher said that on several occasions, the breakfast was delivered to the school late so that the first class was delayed. However, the teacher immediately stated that it is rarely occurred, so we decide not to adjust the report accordingly.
- (3) The degree of change and duration :
- i. Some schools' principals and teachers believe that the average degree of change in the overall results is calculated relatively lower. In the perspectives of their schoolchildren's family's

cases, what parents earn is more than the current valuation. We responded to explain the possible difference between the case and the overall average.

- ii. A principal suggested that the report can follow up the status of graduates in the future. We can understand what will happen to schoolchildren without Love Breakfast Project after graduating to junior high school.

(4) The financial proxy :

- i. Several principals and directors agree with the rigorousness of the evaluative SROI report, but they feel that the value of the impacts is underestimated. Considering to the role of applying for subsidies and speaking on behalf of the school the principal and director played, we did not increase the SROI rate according to the opinions.

(5) Adjustment Factors :

- i. A director gives the feedback on the displacement factor of increased income of the community economics, saying that he initially cooperated with the local community's breakfast store. However, he found that the quality and time management can not meet school's need, which affects arrangements on the class time and school's administration. So, after a few months of trial, the school changed to cooperate with manufacturers outside the community.

(6) The overall research process :

- i. According to the results, some interviewees believe that the value of parents is underestimated. The main reason is that we value the subjective feelings of stakeholders. However, due to the limitation of research methods, parents who can flexibly accept interviews or effectively complete questionnaires may be with relatively good financial condition. It is believed that the difference between financial condition in family can obtain different degree of impact on Love Breakfast Project. Compared to another group of parents who are more in a difficult financial condition, the parents who are in a well financial condition may not get a great impact on Love Breakfast Project. We can strengthen the survey to reach of parents who are really busy with their work in the future. We believe that the results of the evaluation will be calculated much higher.
- ii. The two directors gave feedback on the outline of the interview and the design of the questionnaire. They recommended to consider the differences in parents' oral and reading skills in Chinese. It should be kept as short as possible during the interview. The questionnaire should be mainly represented by yes or no question. Besides, if the questionnaire is asking the amount of numbers, the directors suggested that the questionnaire be with checkbox questions, not for open-ended questions. We are very grateful for the directors' reminder and

also give the feedback to the Eastern Charity Foundation for an attention in the future.

Chapter 6 Conclusion

Section 1 Project Value analysis

There are three main highlights that have been found during the evaluation of the Love Breakfast Project:

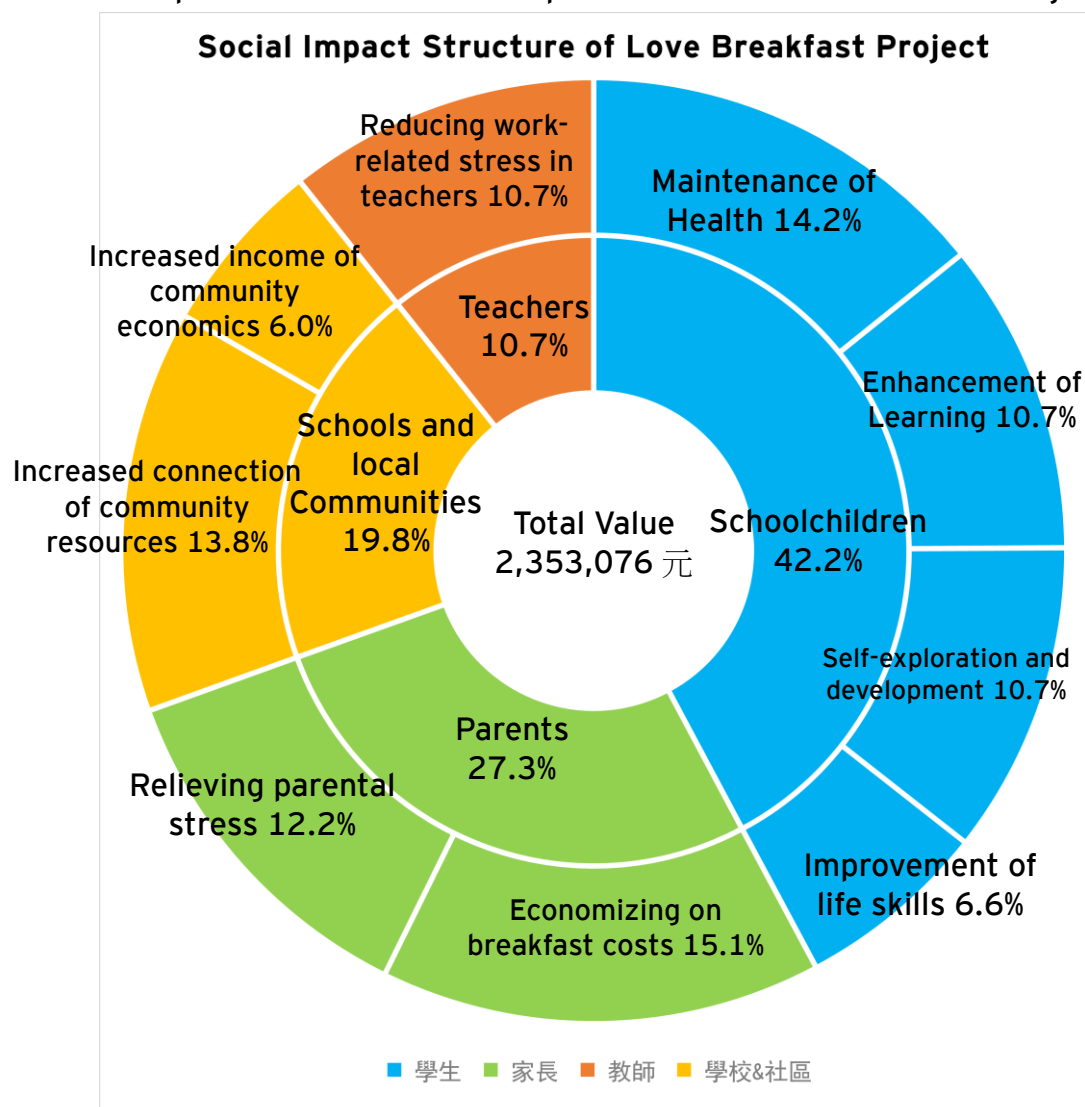
1. As planned, we think that the Love Breakfast Project does help the schoolchildren in the remote regions to maintain better physical health and spirit, and enhance their learning ability. At the same time, we also found that having a better mental condition can encourage schoolchildren to be more active in extracurricular activities, and enhance self-exploration and development.
2. The Love Breakfast Project is also highly appraised by parents. In the fact that many families regarding the main benefit of the Love Breakfast Project are to ease the financial stress on daily breakfast costs. Furthermore, some parents point out that they need to get up early every day because of farming works or other heavy workloads. They are very grateful that the project can provide breakfast for the children and can relieve parental stress.
3. The schools' principals and directors said that through the Love Breakfast Project, the schools and the Eastern Charity Foundation have established a cooperative relationship so that the schools can have a great connection with other resources. They can find resources to meet the needs of schools and the communities, as well as funding for schoolchildren's outings expense. The connection of community resources is a very important benefit for remote regions.

We calculated the social impact of the Love Breakfast Project, dividing the total net present value of benefits by the total net present value of the investment. The calculation of the SROI ratio is 2.2, and the calculations of sensitivity analysis are between 1.50-2.44. The following picture is a detailed analysis from the perspectives of respective stakeholders'

outcomes:

1. Distribution of the Project's Comprehensive Outcomes

The present value of the impacts of the Love Breakfast Project is



between NTD\$ 140,786 to 355,003. The distribution of outcome impacts is relatively even. The main top three impacts are explained as follows:

- a. The impact of economizing on breakfast costs for parents (The present value is NTD\$ 355,003, accounting for 15.1%)

Obviously, the direct contribution of the project is to economize on breakfast costs for parents in a remote region. Due to the lack of job's opportunity and resources in a remote region, it is difficult for parents to have a stable financial source. So, preparing breakfast for the child becomes a great burden for the parents. We also confirmed that the outcome has a huge impact on the stakeholders in the process of the interviews.

- b. The impact of maintaining schoolchildren's health (The present value is NTD\$333,809, accounting for 14.2%)

The purpose of the project is to provide a nutritional breakfast for

schoolchildren in order to maintain schoolchildren's physical health and energy. The result of the report also shows that the project has achieved the originally goals set. According to the interviews with the stakeholders, we understand that eating a nutritional and enough breakfast is helpful for schoolchildren's physical and mental health in the long term.

- c. The opportunity to increase connection of schools and community resources (The present value is NTD\$ 325,363, accounting for 13.8%)
The main reason for the outcome is that the sponsor of this project, Eastern Charity Foundation, continues to actively pay attention on the implementation of Love Breakfast Project at schools, and continue to ask about the needs of the local community. Eastern Charity Foundation has assisted the school in fundraising, promotion, and subsidies on schoolchildren going abroad, etc. Schools' principals and directors also make good use of the channel of cooperation. For example, one of the interviewed schools, DongZhu Elementary School, has negotiated with Eastern Charity Foundation to obtain a new donation for kitchen utensils, for the purpose of developing new project by recruiting parents as breakfast cooks. Due to the long-term relationship, that is, the continuity of the opportunity to increase connection of schools and community resources is high, and the results of impact calculation are also high.

2. Distribution of Outcomes for Individual Stakeholders

(1) Schoolchildren

Schoolchildren are the most influential stakeholders in the Love Breakfast Project. The impact accounts for 42.2% of the total impact. The ranking between each impact is "Maintenance of health (NTD333,809, 14.2%)", "Enhancement of learning (NTD251,899, 10.7%)", "Self-exploration and development (NTD251,344, 10.7%)", and "Improvement of life skills (NTD155,122, 6.6%)." The result shows that the impact on schoolchildren as the original purpose of this project has indeed achieved.

(2) Parents

Parents are the second-largest influential stakeholders in the Love Breakfast Project. The impact accounts for 27.3% of the total impact. The ranking between each impact is "Economizing on breakfast costs (NTD\$355,003, 15.1%), and "Relieving parental stress(NTD\$ 287,640, 12.2%)."

(3) Schools & Local Communities

Schools and local communities are the third stakeholders influenced by the Love Breakfast Project. The impact accounts for 19.8%. The ranking between each impact is "Increased income of community economic(NTD140,786, 6%)", and "Increased connection of community resources(NTD325,363, 13.8%)." We understand that breakfast procurement funds will have the effect of increasing income

in the community economic. Based on the principle of SROI, the calculation of impact does not include the potential local economic multiplier effect. We only conduct sensitivity analysis on it. For more details are in Section3 Sensitivity Analysis, Chapter 5.

(4) Teachers

One of unexpected impact of the report is reducing work-related stress in teachers. The value of the impact in NTD\$252,109. The impact accounts for 10.7% of the total impact. The impact also reflects on the directors and teachers during the interviews.

Because the "Love Breakfast Project" is carried out at a fixed time in the morning, schoolchildren arriving at school earlier can reduce the situation of being late for the first class and are more mentally or emotionally stable. 62% of teachers think this is helpful for class management, reducing the pressure of counseling work.

Section 2 Conclusion and Suggestion

The Eastern Charity Foundation has managed the Love Breakfast Project since 2007. It has been held for 13 consecutive years. Its operation model has been optimized and improved continuously. Today, the aim of the Love Breakfast Project is to "Purchase local foods to provide schoolchildren a rich and nutritious breakfast meal." In the effort of the Eastern Charity Foundation, teachers, directors, and principals, the Love Breakfast time has become the most anticipated moment of the schoolchildren every day. The Love Breakfast Project receives many excellent reviews. Most important of all, what the Eastern Charity Foundation did arouse other enterprises' awareness. Some enterprises start to follow the example of the Love Breakfast Project to donate various resources to remote regions. Consequently, schools in remote regions in Taiwan can receive similar resources support as schools in urban areas.

The report showed that the Love Breakfast Project mainly has impacts on schoolchildren, parents, teachers, schools, and communities. Providing schoolchildren with a rich and nutritious breakfast helps schoolchildren and their parents directly. The Eastern Charity Foundation's long-term support of schools in remote regions for providing breakfast causes a great impact on each family in remote regions.

The report suggests that the following three points of views can be strengthened in order to continuously enhance the impact of the Love Breakfast Project:

1. To increase the impact of the Love Breakfast Project, the report suggests that the Eastern Charity Foundation strengthen the aspect of local procurement and manufacture of the breakfasts' ingredients, in which the foundation has been planning to raise the subsidies, or donate the kitchenware that schools need to prepare breakfasts on their own.
2. To increase the impact is to integrate educational activities into breakfast time, so the students can enjoy eating while learning.
3. In order to enhance outcome evaluation, it is essential to keep designing and improving the outcome indicators while strengthening the inter-school experience exchange.

At the same time as the completion of this report, the feedback of important stakeholders such as the summary of interview records, feedback of questionnaires, and records of telephone interviews during the process of the research will be aggregated and provided with the Eastern Charity Foundation. The feedback is an important reference for the Eastern Charity Foundation to continuously improve the project design and implementation of the project. All in all, we hope that the Love Breakfast Project can effectively meet the needs of remote regions, and solve the social problem in the future.

APPENDIX

Appendix 1 Interview Outlines

A. Participation in Project

1. How long have you participated in Love Breakfast Project?
2. What role did you play in the Project?
3. If you did not participate in Love Breakfast Project, what would you do during this time?
4. In your opinion, what is the most meaningful implementation of Love Breakfast Project?

B. Outcomes

1. Did you experience any changed (way of action, health condition, or relationship) personally or did you bring such changes to those around you after participating in Love Breakfast Project?
2. How long did these changes last?
3. Are there other ways to receive the similar resources or opportunities besides Love Breakfast Project?
4. Did you have any suggestion or did you have any impression on Love Breakfast Project?

Appendix 2 Questionnaire Outlines

1. Schoolchildren/Teacher

	Basic information	School, Grade, The total number of a class
Confirming the Outcomes		
We asked the stakeholders the following questions to confirm each outcome		
1	Deadweight	Without the Love Breakfast, how will the students get breakfast?
		1. Family members would provide breakfasts with the similar nutritive value as that of the Love Breakfast.
		2. Family members would provide enough money for the students to buy breakfasts with the similar nutritive value.
		3. Family members cannot or hardly provide breakfasts or enough money for the students to have breakfasts with the similar nutritive value.
		4. Others
2	The students feel healthier, in better spirits, and less likely to fall ill with the everyday Love Breakfast.	
3	Attribution	In addition to the Love Breakfast, there are other methods for the students to maintain health and spirits, and get less likely to fall ill.
4	With the everyday Love Breakfast, you feel easier to concentrate on and understand the courses.	
5	Deadweight	Without the Love Breakfast, you can still concentrate on and understand the courses.
6	Attribution	In addition to the Love Project, there are other methods in which you can concentrate on and understand the courses.
7	With the everyday Love Breakfast, you are more willing to give a try and devoted to extracurricular activities (school teams, clubs, or other activities).	
8	Deadweight	Without the everyday Love Breakfast, you are willing to give a try and devoted to extracurricular activities (school teams, clubs, or other activities) as well.
9	Attribution	In addition to the everyday Love Breakfast, there are other reasons for you to be more willing to give a try and devoted to extracurricular activities (school teams, clubs, or other activities).
10	Because of the participation of the Love Breakfast Project, you learn table manners, food information and develop the habit of cleaning up the environment after meals.	

11	According to teachers' observation, how many students become healthier, in better spirits and less likely to fall ill?	
12	According to teachers' observation, how many students get easier to concentrate on and understand the courses?	
13	According to teachers' observation, how many students are more willing to give a try and devoted to extracurricular activities and self-exploration?	
14	According to teachers' observation, how many students have learned table manners, food information and develop the habit of cleaning up the environment after meals?	
15	<p>The Love Breakfast Project has many positive outcomes to the students. For example, the students have breakfasts and arrive in class at fixed time, are in better spirits and pay more attention to courses, which could have positive outcomes on teachings. Do you agree that the Love Breakfast help reduce work-related stress in teachers?</p> <p> <input type="checkbox"/>Strongly Disagree (0%) <input type="checkbox"/>Disagree (25%) <input type="checkbox"/>Neutral(50%) <input type="checkbox"/>Agree (75%) <input type="checkbox"/>Strongly Agree (100%) </p>	
16	Deadweight	<p>Without the Love Breakfast Project, there are other methods for you to help the students take in sufficient nutrition and calories, deal with the students' situation of spirits and attention, therefore reducing work-related stress.</p> <p> <input type="checkbox"/>Strongly Disagree (0%) <input type="checkbox"/>Disagree (25%) <input type="checkbox"/>Neutral (50%) <input type="checkbox"/>Agree (75%) <input type="checkbox"/>Strongly Agree (100%) </p>
17	Drop-off	<p>Supposed the Love Breakfast Project just last one year, to which degree you think the outcomes of reducing work-related stress suggested above can endure?</p> <p> <input type="checkbox"/>none of it can endure <input type="checkbox"/>some of it can endure <input type="checkbox"/>most of it can endure </p>

2. Parents

	Basic information	School, Grade
Confirming the Outcomes		
We asked the stakeholders the following questions to confirm each outcome		
1	<p>Does the Love Breakfast Project help economize on breakfast costs?</p> <p>► Yes, about _____NTD per semester</p> <p>► Not really, because _____</p> <p>► No, because _____</p>	

2	<p>Does the Love Breakfast Project help relieve parental stress?</p> <p>► Yes, about _____ minutes every morning during the semester</p> <p>► Not really because _____</p> <p>► No, because _____</p>	
3	Deadweight	<p>Without the Love Breakfast Project, there are other methods for you to relieve parental stress, such as asking other friends or relatives to help prepare and take care of the child's breakfast.</p> <p>Strongly Agree (100%)</p> <p>► Agree (75%)</p> <p>► Neutral (50%)</p> <p>► Disagree (25%)</p> <p>► Strongly Disagree (0%)</p>
4	What are the other impacts of the Love Breakfast Project on you?	
5	Does your child become healthier, in better spirits, and less likely to fall ill because of the Love Breakfast?	
6	Does your child become more easily to concentrate on and understand the courses because of the Love Breakfast?	
7	Does your child become more willing to give a try or devoted to extracurricular activities and self-exploration because of the Love Breakfast?	
8	Does your child learn table manners, food information and develop the habit of cleaning up the environment after meals because of the Love Breakfast?	

3. Principal/Directors

	Basic information	School
Confirming the Outcomes		
We asked the stakeholders the following questions to confirm each outcome		
1	<p>Do you think the Eastern Charity Foundation's subsidy for local breakfasts helps increase in community's revenue?</p> <p>► Yes, about _____ NTD per semester.</p> <p>► Not really, because _____</p> <p>► No, because _____</p>	

2	Deadweight	<p>Without the Love Breakfast Project, there are other methods or subsidies for you or your school to supply the students' breakfast every day during semesters.</p> <p>▶Strongly Agree (100%) ▶Agree (75%) ▶ Neutral (50%) ▶Disagree (25%) ▶Strongly Disagree (0%)</p>
3	<p>Do you think the partnership with the Eastern Charity Foundation for the Love Breakfast Project help local community gain more resources?</p> <p>▶ Yes, equal to _____ NTD or so per year in addition to the breakfast funds</p> <p>*Please estimate the additional resources the school or community has gained for these three years because of the partnership and turn it into NTD.</p> <p>▶No, because _____</p> <p>▶ Other. Please explain: _____</p>	
4	Deadweight	<p>Without the Love Breakfast Project, there are other methods for you and your school to raise or apply for the other resources the school and community need.</p> <p>▶Strongly Agree (100%) ▶Agree (75%) ▶ Neutral (50%) ▶Disagree (25%) ▶Strongly Disagree (0%)</p>
5	<p>The Love Breakfast Project has many positive outcomes to the students. For example, the students have breakfasts and arrive in class at fixed time, are in better spirits and pay more attention to courses, which could have positive outcomes on teachings. Do you agree that the Love Breakfast help reduce work-related stress in teachers?</p> <p><input type="checkbox"/>Strongly Disagree (0%) <input type="checkbox"/>Disagree (25%) <input type="checkbox"/>Neutral (50%) <input type="checkbox"/>Agree (75%) <input type="checkbox"/>Strongly Agree (100%)</p>	
6	<p>What are the other impacts of the Love Breakfast Project on the school and community?</p>	

Appendix 3 Impact Map

Stage 1		Stage 2		Stage 3								Stage 4					Stage 5						
Stakeholders		Inputs		Outcomes								Deadweight % (c)	Displacement % (d)	Attribution % (e)	Drop-off % (f)	Impacts (G)	Calculating Social Return						
What do we have an effect on? Who has an effect on us?	Number of the stakeholders	What do they invest?	What is the value of inputs in currency (NT\$)	Description	Indicator	Source	Quantity		Duration	Financial proxy	Value in currency (unit) (B)						Source	Discount Rate : 1.04%					
				How would the stakeholder describe the changes?	What would you measure it?	Where did you get the information from?	How much change was there?	number of changes (#)(A)	How long (in years) does the outcome last for?	What proxy would you use to value the change?	What is the value of the change? (NT\$)	Where did you get the information from?	What would have happened without the activity?	What activity did you displace?	What else contributed to the change?	Does the outcome drop off in future years?	G=A*B*(1-c)*(1-d)*(1-e)	Year-1 (Post activity)	Year-2	Year-3	Year-4	Year-5	Total Value
Students	153	Time	N/A	Maintenance of health	The questionnaire has surveyed the following three kinds of respondents' answers, taking the average of the degree of agreement on outcomes as a percentage of the degree of change.	Questionnaire for teachers and students	66.2%	101	1	Average medical expense of schoolchildren for nutritional problems	11,548	Information from Internet	47%	0%	46%	100%	333,809	0	0	0	0	0	333,809
				Enhancement of learning	1. The degree of schoolchildren's self-assessment on agreements on the extent of change.		64.1%	98	1	Average tutoring fee for primary school students X 40 weeks	14,000	Information from Internet	64%	0%	49%	100%	251,899	0	0	0	0	0	251,899
				Self-exploration and development	2. The degree of teachers observing the extent of schoolchildren's change.		63.6%	97	1	Club coaching fee / average amount of students in clubs	26,200	Interview for principals and directors	77%	0%	57%	100%	251,344	0	0	0	0	0	251,344
				Improvement of life skills	3. The degree of parents observing the extent of the child's change.		75.2%	115	6	Hourly wage of a teacher x 0.5 (hour) x 4 (schools) / amount of students x 193 (days)	699	Interview for principals and directors	0%	0%	67%	0%	26,527	26,254	25,984	25,716	25,452	25,190	155,122
Students' Parents	153	None	N/A	Economizing on breakfast costs	The proportion of parents who respond the project is helpful for economizing on breakfast costs. X The proportion of parents who originally provided breakfast for their child.	Questionnaire for parents	62.3%	95	1	Average saving expense for breakfast based on the questionnaires for parents	5,848	Interview for parents	29%	0%	10%	100%	355,003	0	0	0	0	0	355,003
				Relieving parental stress	The proportion of parents who respond the project is helpful for relieving their stress. X The proportion of parents who originally lack time to take care the child.		32.7%	50	1	Hourly wage of childcare staff x average hour of parent relieving parental stress based on the questionnaires x 43 weeks	12,240	Information from Internet	53%	0%	0%	100%	287,640	0	0	0	0	0	287,640

Stage 1		Stage 2		Stage 3								Stage 4					Stage 5						
Stakeholders		Inputs		Outcomes									Deadweight % (c)	Displacement % (d)	Attribution % (e)	Drop-off % (f)	Impacts (G)	Calculating Social Return					
What do we have an effect on? Who has an effect on us?	Number of the stakeholders	What do they invest?	What is the value of inputs in currency (NT\$)	Description	Indicator	Source	Quantity		Duration	Financial proxy	Value in currency (unit) (B)	Source						Discount Rate : 1.04%					
				How would the stakeholder describe the changes?	What would you measure it?	Where did you get the information from?	How much change was there?	number of changes (#)(A)	How long (in years) does the outcome last for?	What proxy would you use to value the change?	What is the value of the change? (NT\$)	Where did you get the information from?	What would have happened without the activity?	What activity did you displace?	What else contributed to the change?	Does the outcome drop off in future years?	G=A*B*(1-c)*(1-d)*(1-e)	Year-1 (Post activity)	Year-2	Year-3	Year-4	Year-5	Total Value
Teachers	25	Time	Hourly wage of a primary school teacher	Reducing work-related stress in teachers	The questionnaire has surveyed with the following two respondents. We take the average of its degree of agreement on outcome as a percentage of degree of change 1. The degree of teachers' self-assessment on the extent of change. 2. The degree of principals/directors observing the extent of teachers' change.	Questionnaire for teachers	62.6%	16	1	Hourly wage of a teacher x 193 days	53,413	Interview for principals and directors	41%	0%	50%	100%	252,109	0	0	0	0	0	252,109
Schools & Community	4	N/A	N/A	Increased income of community economics	The number of schools represented by principals/directors responding that the project is helpful for schools and local communities.	Questionnaire for principals and directors	100.0%	4	1	Expense for outsourcing breakfast per year	220,323	Interview for principals and directors	29%	75%	10%	100%	140,786	0	0	0	0	0	140,786
				Increased connection of community resources			50.0%	2	6	Extra funding per year	145,000	Interview for principals and directors	38%	0	50%	20%	89,900	71,180	56,358	44,622	35,330	27,973	325,363

Total impact	\$ 1,989,018
Total present value (Add up the continuable impact)	\$ 2,353,076
Total inputs	\$ 1,068,758
Social return on investment (SROI)	\$ 2,20

Appendix 4 Source of Financial Proxy

Outcomes	Financial Proxies	Data Source	
Maintenance of health	Average medical expense of schoolchildren for nutritional problems	According to National Health Insurance Annual Statistical Report 2018, the average medical expense for nutritional problems of 5-9 years old and 10-14 years old people is NTD\$ 570,909,412. The amount divided by 49,440 (the number of patients in the same age range) makes NTD\$ 11,548, which is the average medical expense of schoolchildren for nutritional problems (includes self-payments and insurance contributions).	Website of Ministry of Health and Welfare (MOHW) https://dep.mohw.gov.tw/DOS/cp-4648-50662-113.html
Enhancement of learning	Average tutoring fee for primary school students X 40 weeks	According to a well-known tutor online platform in Taiwan, the average wage for a companion tutor is about NTD\$ 350 per hour.	Tutoring fee market in Taiwan (for primary school students' companion) https://tutor.1111.com.tw/tools/tool_payroll.asp
Self-exploration and development	Club coaching fee / average amount of students in clubs	Coaching fee of archery team for Hualien primary school is about NTD\$ 262,000 per year. The amount divided by 10 (the average number of school team member) makes NTD\$ 26,200, which is the cost of hiring a club or team coach for school.	Data provided by principal and director respondents.
Improvement of life skills	Hourly wage of a teacher x 0.5 (hour) x 4 (schools) / amount of students x 193 (days)	Convert primary school teacher daily wage into hourly wage and round up to NTD\$ 294.	Data provided by principal and director respondents.
Economizing on breakfast costs	Average saving expense for breakfast based on the questionnaires for parents	According to the questionnaires for parents, the average breakfast expense could be saved due to Love Breakfast Project is about NTD\$ 5,848.	Stakeholders questionnaires for parents.
Relieving parental stress	Hourly wage of childcare staff x average hour of parent relieving parental stress based on the questionnaires x 193 days	According to Directorate General of Budget, Accounting and Statistics, Executive Yuan, the average hourly wage of childcare staff in Taiwan is about 151 NTD. The result of the questionnaires offered the time that parents believe Love Breakfast Project could relieve parental stress. The average time is 0.44 hour.	Statistics from Directorate General of Budget, Accounting and Statistics, Executive Yuan https://pswst.mol.gov.tw/psdn/Query/wFrmShowNew.aspx
Reducing work-related stress in teachers	Hourly wage of a teacher x 193 days	Convert primary school teacher daily wage into hourly wage and round up to NTD\$ 294.	Data provided by director respondents.
Increased income of community economics	Expense for outsourcing breakfast per year	The amount of breakfast in 107 school year that Eastern Charity Foundation subsidized to 4 schools in the scope of this research divide by 4 is NTD\$ 187,500.	Data provided by Eastern Charity Foundation.

Outcomes	Financial Proxies	Data Source
Increased connection of community resources	Extra funding per year	<p>The result of questionnaires indicated the amount of funding that principals and directors believe could obtain additionally in a school year. The average amount of the result from every school is NTD\$ 145,000.</p> <p>Stakeholders questionnaires for principals and directors.</p>

Note: According to the 107-school year calendar announced by Bureau of Education Hualien County, we could find that the scope of the SROI analysis is in 40 weeks, 193 school days.

Reference: http://public.hlc.edu.tw/index_dt_web.asp?i=48755