SOCIAL VALUE INTERNATIONAL

Standards for Applying the Principles of Social Value

The Complete Set
2026

“By optimising impacts on the wellbeing of all affected people, these standards contribute to the collective goal of creating a more sustainable and equitable world.”

Acknowledgements

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Version control:

- The Standards for applying Principles 1-5 and 8 have been adapted from existing guidance.
- The “Standard on Applying Principle 6: Be Transparent’ including the SVI Reporting Standard and the ‘Standard on Applying Principle 7: Verify the Result’ are both new.

Contents

Introduction

The **Standards for Applying the Principles of Social Value** (Standards) were developed by Social Value International (SVI) together with its members. Users of the Standards will be able to address social and environmental challenges by implementing an accounting system and decision-making practice that optimises impacts on the wellbeing of people and the condition of the natural environment.

This document is the latest evolution of a principles-based methodology, first published in 2009 by the SROI Network (later known as Social Value UK, and now as the Institute for Social Value) in the Guide to Social Return on Investment (SROI). Now, for the first time, all Standards have been produced and consolidated into a single, comprehensive document.

This complete set of Standards marks a significant advancement of the Framework for Accounting for Value, the methodology developed by SVI in collaboration with its members. These Standards incorporate and build upon recent developments, including: the 2022 document clarifying The Purpose of the Principles of Social Value and the SVI Standards which must be read together with this complete set of Standards; the 2022 introduction of the Standard and Guidance for Principle 8: Be Responsive and the 2023 publication of the SVI Glossary 2.0. All these developments are the result of co-design and consultation with a global community of social value practitioners.

The advancements of the methodology and evolution of the Standards have accelerated due to a) an increase in social value practitioners from diverse geographies and disciplines, who have developed and shared best practices; and b) SVI's unwavering commitment to collaboration, all the while fostering convergence in the field of impact management and social value accounting.

This document comprises three sections. Section One provides an overview of the Principles of Social Value and the Standards. Section Two sets out the Standards for applying the Principles. Section Three details the SVI Reporting Standard. Appendices provide further reading and a technical glossary of key terms.

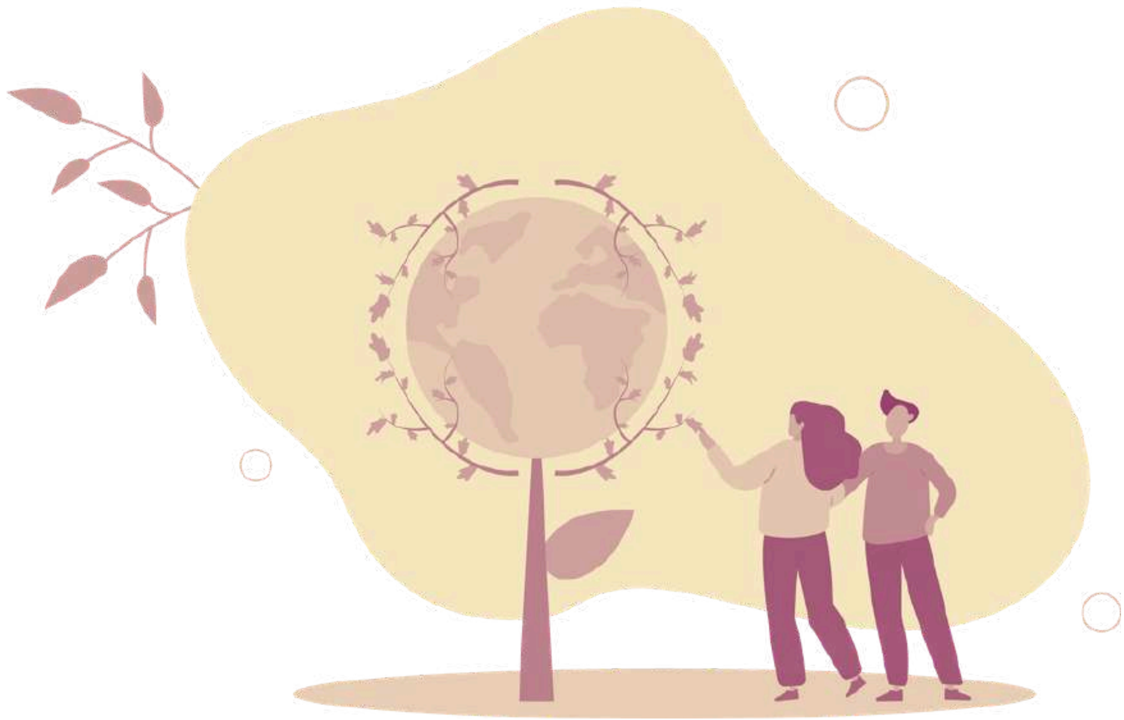
The Standards are used in two ways:

- by practitioners, who prepare social value or impact accounts and the reports based on them for a defined scope; and
- by organisations whose decision-making bodies are responsible for managing the impacts of all their activities and operations, including in the value chain.

Practitioner reports can inform this process, but they are not a substitute for an organisation's ongoing responsibility to manage and optimise its impacts over time. To make this distinction clear, the Standard for each Principle includes a short section explaining the different applications for practitioners and organisations.

In these Standards, an 'account' is a structured set of impact data, calculations and judgements prepared in line with the Principles, and a 'report' is how that account is communicated to others. A report cannot be produced without an underlying account, and an account has limited value if it is not reported in a way that is accessible and decision-useful. Where no distinction is required, the term "reports and accounts" is used to refer to both collectively.

This document includes links to support the implementation of these best practice standards. By optimising impacts on the wellbeing of all affected people, these standards contribute to the collective goal of creating a more sustainable and equitable world.



Section One:

An overview of the Principles of Social Value and the SVI Standards.

Section One: An overview of the Principles of Social Value and the SVI Standards

Social Value International advocates for a principles-based approach to accounting for value and impact management.

Both social value accounting and impact management are about understanding the impacts that matter to people affected and using the understanding to improve decisions. *Accounting* emphasises the systematic process of measuring, valuing and reporting these impacts, while *management* focuses on continuous use of that information to inform management decisions. Other approaches may use different terms such as impact accounting, capitals assessment, etc., but the intent is similar: to support better decisions based on evidence of real-world change and the importance of impacts to people affected.

Social value accounting is part of the solution for achieving sustainable development. It supports decisions that recognise how environmental, social and economic changes affect people's lives. By applying the Principles of Social Value, organisations can systematically identify, measure and manage impacts on people's wellbeing, including those from environmental and economic outcomes, and use this information alongside financial performance for better decision-making. In these Standards, "social value" refers to the value of changes in people's lives and wellbeing, including for people who will be affected in the future.

This section provides an overview of the Principles of Social Value and the purpose of the Standards.

What are the Principles of Social Value?

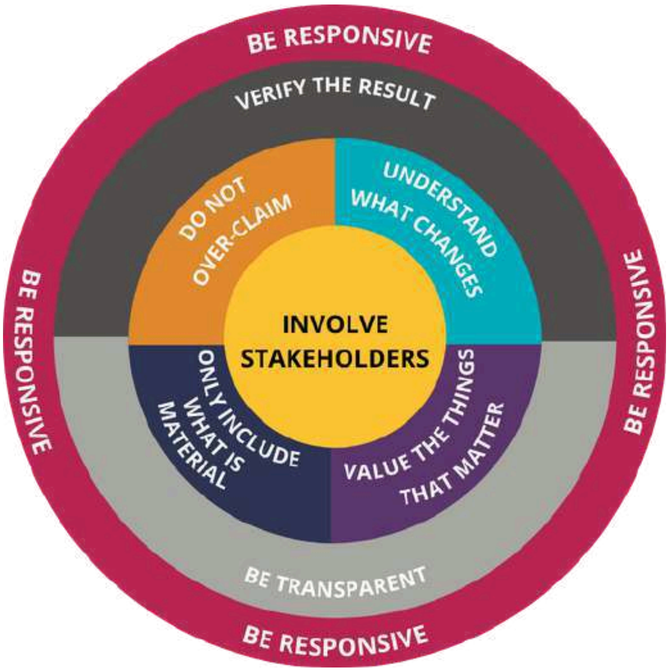
The Principles of Social Value are a combination of accounting principles (for measurement) and management principles (for transparency and improved decision-making).

The Social Value Principles

1. Involve Stakeholders
2. Understand what Changes
3. Value what Matters
4. Only Include what is Material
5. Do Not Overclaim
6. Be Transparent
7. Verify the Result
8. Be Responsive

Each Principle of Social Value is borrowed from existing disciplines, such as financial accounting, sustainability reporting, evaluation, and general social research. When combined, the Principles create an **accountability and decision-making framework** for organisations which want to **optimise the wellbeing of all people affected**

Section One



Section One

Principle 1 is a powerful accountability principle that underpins the others. It ensures that the people who experience the impacts on their wellbeing inform the measurement and management of the impacts.

Principles 2–5 are primarily accounting principles that provide the foundation for consistent measurement of social value. They guide what information should be collected, how changes in social value should be assessed, and how the resulting data should be analysed to ensure a true and fair picture of impacts.

Principles 6-7 are transparency and quality assurance principles, which ensure that reports and accounts and the underlying data are transparently communicated to stakeholders and subject to appropriate verification, to better manage impact risks.

Principle 8 is a management principle that addresses how information should be used to inform decisions that optimise impacts on wellbeing for all people affected. It also ensures that the level of rigour in the reports and accounts is proportionate to the decisions they are designed to inform.

What is the purpose of the Principles of Social Value and the Standards?

The Principles of Social Value support the production of reports and accounts that help organisations make decisions to optimise wellbeing for all people affected. A social value account is similar to a financial account, but it records the impacts on wellbeing caused by an organisation's activities.

The Principles of Social Value and the Standards for applying them provide the basis for credible impact measurement and management. They explain how to collect data that reflects what matters to people affected (impact measurement) and how to use that data to improve decisions and optimise impacts for people affected (impact management).

The Standards aim for:

- **Accountability:** Organisations are held to account for all their impacts, by including what matters to all groups of people affected. This creates completeness in impact data.
- **Better decision-making:** Managers and investors/funders make decisions with ambitious targets for optimising wellbeing across various groups of people affected, based on impact data with proportionate accuracy to guide the choice. A useful shorthand is the phrase 'enough precision for the decision'.

The Standards promote integration of impact data into regular decision-making at every level, so that managing for social value becomes normal practice.

What are the roles of Social Value practitioners and organisations using the Standards?

The Standards can be used by any organisation from public, private or civil society sectors. Whilst different sectors may hold differing approaches to balancing financial returns with impacts on wellbeing, the Standards ensure that impacts on wellbeing are always optimised in relation to a minimum threshold, determined by a combination of societal norms and what is accepted by each group of people affected.

The Standards form the basis of a standardised process for collecting, analysing, reporting and using data for decision-making rather than offering standardised metrics or tools to account for social value. Therefore, there is a degree of practitioner judgement to be applied when using the Standards.

Practitioners are responsible for ensuring that the Principles of Social Value are applied with integrity throughout data collection, analysis, and reporting. This includes engaging people affected appropriately and producing information that is transparent, accurate, and decision useful. The practitioner's accountability is to the quality and credibility of the process and outputs.

Organisations are responsible for acting on the information generated through the application of the Principles. This includes: integrating findings into governance, strategy, and operations; addressing the impacts identified by people affected; and being transparent about decisions, including trade-offs. The organisation's accountability is to people affected, through demonstrating how evidence informed decisions and communicating the changes made as a result.

The Principles and Social Return on Investment (SROI)

The Principles of Social Value first published in The Guide to Social Return on Investment (2009) were updated in 2014 when 'Principle 3: Value what Matters' was adjusted to allow for non-monetary valuations and then in 2021 when 'Principle 8: Be Responsive' was added.

Producing a Social Return on Investment (SROI) analysis requires the application of all Principles of Social Value. Specifically, when applying Principle 3, all inputs and well-defined outcomes are represented in monetary terms to calculate impacts and generate an SROI ratio that compares the value created by an intervention with the value of inputs it requires. This also allows for social value to be analysed alongside other types of value such as economic, fiscal, or environmental.

Combined, the Principles of Social Value and SVI Standards provide a framework that supports decision-making that optimises impacts on wellbeing for all people affected.

The distinction between standards of practice and standards for reporting

The Principles of Social Value should be understood as 'principles of practice'. They are not limited to reporting. They establish expectations for how organisations should manage for impact in day-to-day decision-making. Reporting for internal and external audiences is just one requirement within the Standards.

Section Two:

Standards for Applying the Principles of Social Value.

Section Two: Standards for Applying the Principles of Social Value

This section presents the Standards for Applying the Principles of Social Value. The Standards can be applied by a user to any scope of activities, beyond or within the boundaries of one organisation.

These Standards set out the best practice in applying the Principles of Social Value and are designed to improve impact management decisions and increase organisational accountability for all people affected.

We recognise that applying the Standards can be challenging in practice both for practitioners preparing reports and accounts and for organisations managing their impacts on wellbeing. The Standards are intended to support a process of gradual and continuous improvement of practice, applied in a proportionate way – recognising both the starting point of an organisation or practitioner and the level of precision needed for the decisions being made.

The Standards are organised in order of the eight Principles of Social Value. Users of the Standards will need to implement these requirements in a logical sequence. See these guidance documents for examples of the stages or sequence.

Standard for Applying Principle 1: Involve Stakeholders

Summary of the Principle: Involve people affected continuously to inform what is measured, how it is measured and valued, and what decisions are made on this basis.

Note on language: 'stakeholders'

The word stakeholder that appears in the name of this principle is widely used in sustainability and impact accounting, but is not always welcome. In Indigenous cultures, it can have negative or colonial associations as it can imply an external interest in land or resources rather than recognition of rights and relationships. In other languages, it may sound formal, transactional or not translate well. Other terms, like those affected, rightsholders, participants, beneficiaries, partners or interested parties, may feel more appropriate or familiar.

SVI's 2023 Glossary 2.0 uses people affected as the main term, with stakeholder as just one option. This flexibility also applies to the name of the principle. It can be named Involve Those Affected instead of Involve Stakeholders without changing the meaning. What matters most is not the name, but involving the people who experience change in the process of impact measurement and decision-making in a meaningful and respectful way.

Involve people affected

Involve an appropriate sample of people affected in the following:

1.1 Identifying all groups of people affected, or potentially affected, by the activities being analysed.

1.2 Identifying sub-groups or segments of people affected by analysing how characteristics such as age, gender, socio-economic status, location, or length of involvement in activities relate to differences in impact data.

1.3 Defining relevant outcomes to then measure for significance.

1.4 Establishing the following for each outcome:

- Scale – number of people experiencing an outcome
- Depth – amount of change per person
- Duration – length of time the change lasts for
- Drop-off – the rate at which the change is expected to reduce over time

1.5 Establishing the value or relative importance of each well-defined outcome.

1.6 Establishing for each well-defined outcome:

1.6.1 Counterfactual (deadweight) – how much of an outcome would have happened anyway, even without the activity, due to systematic or unidentified factors.
1.6.2 Attribution – the proportion of the outcome that is the result of contributions from other organisations or people.

1.7 Establishing displacement – the extent to which the outcome has reduced/prevented outcomes from happening elsewhere and negative impacts that have been experienced elsewhere as a result of benefits in target area.

1.8 Reviewing the reports and accounts to verify whether the outcomes identified, their relative importance, and the overall conclusions reflect their lived experience.

1.9 User-specific application of the Standard

- For a practitioner, this means involving a suitable sample of people affected within the scope of a one-off report/account, so the findings reflect their lived experience.
- For an organisation, this means creating ongoing ways to engage all people affected across its activities and decisions, not just at a single point in time.

Additional guidance:

- Guide to Social Return on Investment
- Guidance on applying Principle 1: Involve stakeholders

The principle of involving people affected is central to SVI's approach and runs through the application of the other Principles (see also [2.1.1], [2.2.2], [3.4], [4.2.1], [5.1], [6.2], [7.2.1]). Consequently, the requirements for applying Principle 1 can also be found embedded within the requirements to meet the other Principles.

Appropriate sample

Throughout the Standards, users are required to involve "an appropriate sample of people affected" in different aspects of the accounting process. What is appropriate depends on proportionality – the resources required for data collection should be balanced against the importance of the decision being made.

For routine decisions that can easily be reversed, aiming for a fully representative sample may waste resources. For more significant decisions, larger and more representative samples are needed. The aim is not perfection, but data of sufficient quality and coverage to be useful for the decision at hand. Users of the Standards will never have a perfect data set and so the judgement on appropriate sampling will always exist.

Combined, the Standards provide an accountability framework, so while users of the standards don't always need a statistically representative sample, they should always aim to involve samples that represent each group and segment of those affected. This reduces the risk of data being incomplete or inaccurate.

Where samples are low or unrepresentative, users must be transparent about this and explicit about the risks it creates for decision-making. Embedding data collection into regular processes can further reduce these risks, as coverage can be improved over time through continuous and repeated engagement.

Guidance on appropriate sampling is found in the Guidance on applying Principle 1: Involve Stakeholders

Approach informed by people affected

The Standards require an approach informed by the people affected, meaning that their perspectives must be central in identifying, measuring and valuing outcomes. This does not mean every process is stakeholder-led, where people affected directly control all decisions. Practitioners and organisations retain responsibility for balancing different perspectives, applying professional judgement and making final choices. The balance lies in ensuring decisions are consistently informed by those affected, while recognising that accountability for trade-offs and overall decisions rests with the organisation.

Environment and future generations as those affected

In some cases, the scope of those affected may include groups that cannot directly represent themselves, such as the natural environment or future generations. Where activities have relevant impacts on these groups, they should be considered as those affected in the account. In such cases, appropriate representatives, proxies, or existing third-party evidence must be used to ensure their interests are identified, measured and valued alongside those of people directly involved.

Practitioners can draw on existing methodologies such as Natural Capital Protocol by the Capitals Coalition or the Environmental Topic Methodology by the International Foundation for Valuing Impacts (IFVI) to reflect and value these outcomes and impacts. SVI will produce linkage papers to guide practitioners in applying these approaches within the SROI framework, to ensure consistency while making use of established practice.

Standard for Applying Principle 2: Understand what changes

Summary of the Principle: Involve people affected to understand what positive and negative outcomes they experience, measure those outcomes, and understand how they were created. Keep tracking this over time so that ongoing and unexpected outcomes are recognised and managed by the organisation (see also [8.1], [8.2]).

Note on language: 'outcomes'

In these Standards, *outcomes* are the positive and negative changes people experience in their lives or wellbeing that are associated with an activity, and *impact* is the amount of outcome that happens as a result of the activity, after considering what would have happened anyway and the contribution of other actors.

Other frameworks organise the same ideas using slightly different terms. The SDG Impact Standards, ISO 37005, ISO 53001, the Impact Management Platform and impact-accounting approaches such as the Value Balancing Alliance typically use *outcome* to mean the level or state of an aspect of wellbeing or environmental condition, and impact for the change in that outcome caused by the organisation.

For organisational IMM systems, it is practical to describe outcomes as neutral aspects of wellbeing (for example, job satisfaction, feeling valued, physical and mental health, feeling safe) and then monitor changes in their level over time.

When involving people affected, however, discussions naturally start from how their lives have changed. Practitioners then interpret and group these descriptions of change into underlying aspects of wellbeing for ongoing measurement and management by organisations.

Differences in wording do not change the measurement process or the management decisions that can be made using the resulting information; they emphasise the state that can change or the change that people experience.

Accounting for changes in wellbeing

2.1 Define what outcomes to measure

2.1.1 Involve an appropriate sample of people affected in defining (relevant) outcomes to then measure for significance. This exercise must include:

2.1.1.1 Identifying outcomes with people affected, including both positive and negative, intended and unintended changes (see also [1.1]).
2.1.1.2 Developing outcome chains that show how activities lead to outcomes and how different changes identified by people affected are linked.
2.1.1.3 Identifying well-defined outcomes in these chains – changes to specific aspects of wellbeing that matter most and represent the best opportunities to optimise wellbeing.

2.1.2 Compare the outcomes identified with people affected with intended outcomes based on the organisation's policies, objectives, or impact targets.

Additional guidance:

- Guidance on applying Principle 2: Understand what changes
- Guide to Social Return on Investment

2.2 Measure how much change happens or might happen

For all well-defined outcomes:

2.2.1 Identify appropriate indicators or techniques for measuring the dimensions of scale, depth, duration and drop-off.

2.2.2 Involve an appropriate sample of people affected in establishing these dimensions (see also [1.4]).

2.3 Manage performance against outcomes (see also [8.3])

For all outcomes in the outcomes chain:

2.3.1 Measure and manage outcomes: regularly track whether outcomes are happening as intended. This includes setting clear targets and thresholds for each outcome and checking progress against them over time.

2.3.2 Ensure transparency: be clear about the limits of one-off studies that can give useful insights for decision-making but cannot replace an organisation's ongoing responsibility to measure and manage outcomes continuously (see also [6.1]).

2.4 User-specific application of the Standard

- A practitioner is responsible for producing reports and accounts that measure and analyse the well-defined outcomes identified with stakeholders and providing recommendations on optimising them.
- An organisation has the ongoing responsibility for measuring, setting thresholds and targets, reporting and managing all outcomes across the chains of change identified in its activities.

Standard for Applying Principle 3: Value what matters

Summary of the Principle: Decisions about allocating resources between different options must recognise the relative importance of outcomes experienced by people affected – this is what we mean by value (see also [4.3.1], [8.3.1]). It is informed by their preferences and can be expressed in monetary or non-monetary terms.

Valuing the changes

3.1 Identify a suitable approach to establishing the relative importance of well-defined outcomes from the perspective of people affected. The valuation could incorporate the depth of outcome and outcome duration.

3.2 When using monetary units to value outcomes, justify how the valuations derived suitably reflect the relative importance of the outcomes to the people affected who experience them.

3.3 Ensure consistent application of this approach across all groups of people affected.

3.4 Involve an appropriate sample of people affected in establishing the value of each well-defined outcome they experienced (see also [1.5]).

3.5 User-specific application of the Standard

- Practitioners are responsible for applying appropriate valuation methods in their analyses ensuring that valuations reflect the perspectives of people affected and are consistent and transparent at a particular point in time.
- Organisations are responsible for embedding valuation into ongoing decision-making, ensuring that the relative importance of outcomes is continuously reviewed, consistently applied across activities and groups of people affected, and updated as circumstances and perspectives of those affected change.

Additional guidance:

- Guidance on applying Principle 3: Value what matters
- Guide to Social Return on Investment

Standard for Applying Principle 4: Only include what is material

Summary of the Principle: The information included in the account must give a true and fair picture, so that people affected can draw reasonable conclusions about impact and decision-makers could make better-informed decisions. All relevant outcomes must be included and then prioritised based on clear criteria. Prioritisation is about focus and timing, not about deciding that some relevant outcomes do not matter.

Apply Principle 4: include what is relevant and prioritise clearly

This section describes how to identify relevant outcomes and prioritise them over time (often called a 'materiality assessment')

4.1 Be clear on purpose

Begin a materiality assessment by stating the purpose of your analysis with reference to optimising positive impacts on wellbeing for all people affected (see also [8.1], [8.2]).

4.2 Identify relevant outcomes

Identify all potentially material outcomes based on:
4.2.1 Information collected directly from people affected (see also [1.1], [2.1.1]).
4.2.2 Relevant policies, documents and activities of the organisation.
4.2.3 The context in which the organisation is operating.

4.3 Prioritise outcomes

From the set of relevant outcomes, prioritise those that need to be measured and managed in this cycle, using clear criteria.

Use clear criteria such as:
4.3.1. Expected significance – how much change is likely to occur (scale, depth, duration, value), based on what is known at the time (see also [2.2.2], [3.1]).
4.3.2. Expected contribution – the organisation's likely role in the change, based on what is known at the time (see also [5.1]).
4.3.3. Other factors, such as risks and risk tolerance or strategic priorities identified by the people affected, the organisation and/or the context.

For the purpose of this standard, negative outcomes should always be prioritised, even when they appear insignificant at a point in time.

4.4 Confirm the prioritised outcomes and be transparent

4.4.1. Confirm the prioritised outcomes and associated impacts to be reported and managed based on the results of measurement and analysis.
4.4.2. Be transparent about which relevant outcomes were not prioritised in this cycle and why, and when they should be prioritised.
4.4.3. Complete sensitivity analysis to test how assumptions affect prioritisation.

4.5 User-specific application of the Standard

- Practitioners measure the outcomes prioritised at a certain point in time and make recommendations on how associated impacts could be better managed by the organisation. They can make recommendations on which outcomes should be prioritised for the next measurements. Practitioners must document which relevant outcomes were not prioritised in the current cycle and why.
- Organisations are responsible for reviewing and updating prioritisation decisions over time — either internally or with practitioner support — to ensure that all relevant outcomes continue to be measured and managed as circumstances change. This includes keeping negative outcomes as a standing priority for management.

Additional guidance:

- Guidance on applying Principle 4: Only include what is material
- Guide to Social Return on Investment

Standard for Applying Principle 5: Do not overclaim

Summary of the Principle: Only claim the value that activities are responsible for creating.

Identify suitable approaches or techniques to establish your contribution to outcomes

5.1 For each well-defined outcome involve an appropriate sample of people affected to establish:

5.1.1 What would have happened to people affected if the activity had not taken place (see also [1.6], [2.1.4]). It provides the baseline scenario against which measured outcomes are compared, including:

5.1.1.1 Counterfactual (deadweight) – how much of an outcome would have happened anyway, even without the activity, due to systematic or unidentified factors (see also [1.6.1]).

5.1.1.2 Attribution – how much of an outcome was caused by other identified actors or activities recognising that change is rarely created by one intervention alone (see also [1.6.2]).

5.1.2 Displacement - an assessment of how much of the outcome has reduced a similar outcome or prevented it from being achieved by other group(s) of people affected and negative impacts that have been experienced elsewhere as a result of benefits in target area.

5.2 Determine the impacts by calculating the amount of change or outcome depth that can be claimed to be your contribution (see also [2.2.1], [3.1]).

5.3 User-specific application of the Standard

- Practitioners, when conducting a one-off SROI or impact analysis, are responsible for establishing counterfactual, attribution, and displacement for each outcome at that point in time and for accounting and reporting transparently on the basis of their judgements.
- Organisations are responsible for reviewing and updating these factors over time – internally or with practitioner support – to ensure that claims about impact remain accurate as contexts change.

Additional guidance:

- Guidance on applying Principle 5: Do not overclaim
- Guide to Social Return on Investment

Standard for Applying Principle 6: Be transparent

Summary of the Principle
Be open and clear about the information used, the judgements made, and the basis of conclusions, and ensure findings are reported to and discussed with people affected.

6.1 User-specific application of the Standard

- Practitioners preparing reports and accounts for a single intervention over a certain period must be explicit about data sources, assumptions, and limitations so that people affected and decision-makers can understand the basis of conclusions and the analysis could be replicated for ongoing measurement if needed (see also [7.1.1], [7.2.2]).
- Organisations have an ongoing responsibility to be transparent by producing and publishing regular reports on the organisation's impacts across a number of activities/interventions (see also [8.2.4], [8.2.5]).
- Practitioner-produced reports and accounts can and should be incorporated into an organisation's ongoing reporting, but they are not the same: one-off analyses are inputs to, not substitutes for, the organisation's continuous reporting and accountability (see also [3.5], [8.1].

Section Two

6.2 Internal reporting for impact management decisions

Organisations should regularly produce forecast and evaluative Social Value Reports, at an appropriate level of rigour, using the SVI Reporting Standard (see also [8.2.3]). These reports are for management decision-making and should analyse and compare options for optimising positive impacts on wellbeing.

6.3 External reporting for accountability

6.3.1 Organisations should regularly publish Social Value Reports, at an appropriate level of rigour, using the SVI Reporting Standard (see also [7.3.2]).
6.3.2 Organisations should communicate the contents of reports and accounts in ways that meet the needs of people affected — and, where relevant, organisations that act on their behalf (see also [1.8]). This may include additional non-public, tailored reporting or changes to public reporting to make disclosures more relevant and accessible.

See Section Three for the SVI Reporting Standard

Additional guidance:

- Guidance on applying Principle 6: Be transparent
- Guide to Social Return on Investment

Standard for Applying Principle 7: Verify the result

Summary of the Principle: Ensure appropriate independent assurance.

7.1 User-specific application of the Standard

- For practitioners, verification focuses on ensuring that a single evaluative or forecast report/account is credible for the decisions it informs. This does not always require external assurance; however, practitioners must be able to demonstrate that appropriate verification has taken place, with review by people affected as a minimum (see also [6.1]).
- For organisations, verification is their ongoing responsibility to maintain accountability by embedding review and assurance processes within management systems over time (see also [6.1], [8.2.4]).

7.2 Report review – internal or external

7.2.1 Involve an appropriate sample of people affected in reviewing the evaluative/forecast reports, focusing on whether the findings, conclusions and recommendations reflect their experiences and perspectives (see also [1.8], [2.3.1]).
7.2.2 Obtain a peer review of the report preferably from an accredited practitioner of Social Value to test the process, assumptions and conclusions before publication or use in decision-making (see also [6.1]).
7.2.3 Record what was verified, by whom, what feedback was received, and how it was addressed. Explain any limits to verification that remain.

7.3 External assurance

For reports intended for publication or external accountability, obtain independent assurance against:

7.3.1 SVI Report Assurance Standard for SROI or social impact reports (see also [6.3.1]).
7.3.2 SVI Reporting Standard for regular organisational social value reports (see also [6.2]).
7.3.3. Where independent assurance has been obtained, practitioners may state that the report has been assured and specify clearly the assurance standard used and the scope of assurance.

Additional guidance:

- Guide to Social Return on Investment
- Guidance on Applying Principle 7: Verify the Result
- SVI Report Assurance Standard

Standard for applying Principle 8: Be responsive

Summary of the Principle: Use impact evidence to make timely decisions that optimise wellbeing for people affected.

Be responsive to impact data

8.1 User-specific application of the Standard

- Practitioners provide SROI or impact reports to appropriate levels of rigour and applying the seven Principles of Social Value and make recommendations to organisations to optimise wellbeing of people affected by certain activities and improve organisational impact measurement and management systems (see also [2.3.1], [2.3.2], [3.5.1], [4.1]).
- Organisations are responsible for using this evidence to manage relevant outcomes in chains of change over time, by setting thresholds and targets and making decisions that ensure activities lead to optimised wellbeing across various groups of people affected (see also [6.1], [7.1.2]).

8.2 Embedding a management approach

Organisations must design, implement, and continuously improve a management approach for optimising impacts on wellbeing of all people affected including the following:

8.2.1 Systematic scheduling of decision-making that is:
- Timely and regular
- Aimed at optimising impacts for all people affected
- Applied at strategic, tactical, and operational levels

8.2.2 Mechanisms for responding to impact data by assigning clear responsibilities to individuals, departments, or committees (see also [6.1.2]).

8.2.3 Social value reports and accounts prepared to inform internal decisions, at an appropriate level of rigour and with a statement on impact risk (see also [6.2]).

8.2.4 Annual social value reports published for transparency and accountability, verified in line with Principle 7 (see also [6.3.1], [7.3.2]).

8.2.5 Regular reviews of and improvements to impact measurement and management systems and processes (see also [7.1.2]).

8.3 Make decisions to optimise impacts

Organisations must regularly respond to data by making decisions that optimise impacts on wellbeing for all people affected. This includes:

8.3.1 Strategic decisions: set impact goals, thresholds, and targets for all people affected (see also [3.1], [3.5.2], [4.1], [5.2]).

8.3.1.1 Impact goals are based on a combination of:

- meaningful engagement of people affected to establish what impacts on wellbeing are important to them
- broader context (e.g., regional, national, and international) in terms of sustainable development or other societally agreed goals

8.3.1.2 Impact thresholds and targets are based on a combination of:

- level of impact acceptable for the people affected who experience the impact
- societal or science-based targets and thresholds

8.3.2 Tactical decisions compare options for activities to optimise impacts on wellbeing of all people affected using forecast impact data that is comparable in terms of:

- level of rigour – completeness and accuracy
- level of engagement of people affected (see also [2.3.1], [4.3.1]).

8.3.3 Operational decisions: improve existing products or services to optimise impacts on wellbeing based on regular analysis of:

- impact performance data
- feedback from people affected (see also [1.8], [2.2.1], [2.2.2]).

Additional guidance:

- Guidance on applying Principle 8: Be responsive
- Guide to Social Return on Investment

Section Three:

The SVI Reporting Standard.

Section Three: The SVI Reporting Standard

The SVI Reporting Standard provides organisations with a clear and credible way to report on their social value. Unlike other reporting frameworks that focus mainly on disclosure, this Standard sets out how impacts are identified, measured, and managed with the involvement of people affected (see also [1.1], [2.1.1], [3.4]). It offers a practical approach that organisations can integrate into their existing reporting cycles to strengthen accountability and decision-making.

This Reporting Standard is part of the Standard for Applying Principle 6: Be Transparent (see also [6.2], [6.3.1], [6.3.2]). It applies to regular organisational reporting on impacts across all activities, and it clarifies the role of practitioners in producing the underlying social value reports and accounts (see also [7.3.2], [8.2.3], [8.2.4]).

Two roles are central to this Standard:

- Practitioners are responsible for preparing the detailed reports and accounts and documenting assumptions, methods, and professional judgements. These are recorded as Accounting Notes and can be submitted for assurance under the SVI Report Assurance Standard for SROI or social impact reports (see also [6.1.1], [7.1.1]).
- Organisations are responsible for publishing regular Social Value Reports covering all activities and decision-making processes. These reports provide accountability to people affected and demonstrate how impacts are managed over time (see also [6.1.2], [7.1.2], [8.2.5]).

Accounting notes (focused on **accuracy to ensure reliability** of data for decision-making) provide the technical basis for disclosures (focused on **completeness**) that organisations should publish regularly.

Appendix 3 provides a side-by-side comparison of how Sections A (Disclosures) and B (Accounting Notes) align.

These disclosures align with global reporting frameworks such as the Global Reporting Initiative (GRI), the IFRS Sustainability Disclosure Standards set by the IFRS Foundation's International Sustainability Standards Board (ISSB) and the European Sustainability Reporting Standards (ESRS). All of these require transparency on scope, performance, and risks. They also connect with the United Nations Development Programme (UNDP)'s SDG Impact Standards and emerging valuation frameworks such as the IFVI.

The SVI Reporting Standard goes further by embedding the Principles of Social Value, ensuring that disclosures reflect the perspectives of people affected and include outcome-specific thresholds and targets. Organisations should integrate the SVI Reporting Standard into their existing sustainability or financial reporting cycles, rather than treating it as an additional or separate requirement.

Importantly, accounting notes produced by practitioners under this Standard can strengthen disclosures made under other frameworks (such as GRI, ISSB or ESRS) by providing a transparent evidence base on how impacts were identified, measured, and valued with the involvement of people affected.

There are different types of reporting that should be understood for the purpose of these Standards in relation to one another:

- **SROI reports** are a type of social impact report that apply the Principles of Social Value and include monetary valuation to calculate an SROI ratio. They are usually one-off analyses of a project or activity.
- **Social impact reports** are a broader category, covering reports produced at a point in time on a specific scope of activities. They apply the Principles of Social Value but do not always include monetary valuation or an SROI ratio.
- **Social value reports** are regular organisational reports prepared under this Standard. They consolidate evidence from across activities, ensure consistency and completeness, and provide accountability at the organisational level. SROI and social impact reports can feed into social value reports but are not a substitute for them.

To fully embed impact management as a business practice, organisations should integrate social value reporting into their regular annual reporting cycles alongside financial or sustainability reporting. This ensures that strategic, tactical, and operational decisions are informed not only by financial and environmental data, but also by a consistent account of impacts on people's wellbeing.

Part A: Disclosures (Organisations)

Disclosures are organisation-level statements intended for accountability to people affected and external stakeholders. They can be produced by an organisation with support from a practitioner or on its own. They demonstrate **completeness** of data by reporting across all relevant activities and impacts. Each disclosure should draw on accounting notes prepared for individual activities (Section B).

1. Audience and purpose:
Disclose the overall audience and purpose of the report, including:
1.1 Optimising impact on wellbeing of all people affected (see also [8.1], [8.3.1]).
1.2 Specific organisational decisions the report is designed to inform.

2. Assurance
2.1 Describe how a sample of people affected verified the results (see also [1.8], [7.2.1]).
2.2 Include statements from peer review or explain why peer-review was not done (see also [7.2.2]).
2.3 Include assurance statements from an SVI-certified third party or explain why external assurance was not obtained (see also [7.3.1], [7.3.2]).

3. Scope
3.1 Activities covered.
3.2 Evaluative or forecast timeframe.
3.3 Any groups of people affected excluded highlighting areas of incompleteness (see also [1.1], [4.2.1]).

4. Performance summary

4.1 Total amount of social value with reference to thresholds and targets (see also [8.3.1]).

4.2 Disaggregated results showing prioritised relevant positive and negative impacts for each group of people affected (see also [8.3.1]). Information on any relevant impacts that were not prioritised for the report for each group of people affected.

4.3 Where monetary valuation is used, disclose the type of value and how it aligns with other types of value or capital assessments (see also [3.2], [3.5.2]).

4.4 Where an SROI ratio is reported, disclose as a range (see also [5.3], [8.3.2]).

5. Thresholds and targets

5.1 The process for setting thresholds and targets, including how people affected were involved (see also [1.5], [3.1], [8.3.1.2]).

5.2 Thresholds and targets with reference to societal norms, previous performance, or science-based targets.

5.3 Updated thresholds and targets for future periods, with reference to the risk appetite of people affected.

6. Risks and limitations with using the data

6.1 Discuss whether the rigour (completeness and accuracy) is appropriate for intended decisions (see also [2.3.1], [6.1]).

6.2 Summarise planned improvements to reduce risks and strengthen future reports and accounts.

7. Management approach

7.1 Describe how optimising wellbeing and contributing positively to sustainable development is integrated into decision-making (see also [8.2.1], [8.2.5]).

7.2 Summarise key strategic, tactical, and operational decisions taken in the reporting period to optimise wellbeing (see also [8.3.1], [8.3.2], [8.3.3]).

Part B: Accounting Notes (Practitioner)

Accounting notes are practitioner-prepared records at the level of specific activities or analyses. They provide the technical detail needed to ensure accuracy: how outcomes were identified, data collected, values assigned, and impacts calculated. Accounting notes support organisational disclosures and may be assured separately under the SVI Report Assurance Standard.

1. Audience and purpose
Describe the audience and purpose of the activity-level report.

2. Scope
Describe the activity analysed, evaluative or forecast timeframe, and any excluded groups, with discussion of risks to completeness and accuracy of data.

Cross-cutting requirement (Sections 3–7):
For each element of the account under sections 3-7 indicated above, practitioners must disclose:
• how people affected were involved,
• what other data sources were used,
• what assumptions and professional judgements made, and
• what are the risks to completeness and accuracy of data, including but not limited to the risks associated with sampling of people affected.

These should be documented once per section (rather than repeated under every sub-point), covering all relevant sub-points.

3. Identifying who is affected
3.1 Process for identifying groups of people affected, including a description of how people affected were involved (see also [1.1], [2.1.1]).
3.2 Analysis of sub-groups or segments of people affected.

4. Defining outcomes
4.1 Process for identifying outcomes, including a description of how people affected were involved.
4.2 Description of how open questioning was used.
4.3 Resulting outcome chains with well-defined outcomes identified (see also [2.1.3], [2.1.4]).

5. Measuring change
5.1 Process for measuring scale, depth, duration, and drop-off (see also [2.2.1], [2.2.2]).
5.2 Indicators and/or techniques used for each outcome/group of outcomes.

6. Valuing outcomes
6.1 Approach used to establish value of each outcome, including suitability for the audience and purpose of report (see also [3.1], [3.4]).
6.2 How depth and duration were incorporated in the valuations for every outcome.
6.3. How the valuations derived suitably reflect the relative importance of the outcomes to people affected who experience them.

7. Calculating impacts
7.1 Approach for establishing impacts, suitable for audience and purpose, including how people affected were involved.
7.2 Process for measuring or calculating counterfactual and attribution (see also [5.1.1.1], [5.1.1.2]).
7.3 Consideration of displacement see also [5.1.2].

8. SROI ratio (optional)
8.1 Summary of sensitivity analysis and rationale for reporting a range for the ratio (see also [5.3], [4.4.3]).
8.2 Assumptions and judgements made to produce the ratio.
8.3 How monetised impacts integrate with other forms of value (economic, fiscal, environmental).

9. Conclusions and recommendations
9.1 Conclusions on impact performance and potential improvements.
9.2 Recommendations for optimising social value (see also [8.3.1], [8.3.2], [8.3.3]).
9.3 Recommendations for improving processes for social value measurement and management (see also [8.1.1]).

Appendix 1. Further Reading

- The Principles of Social Value
- The Purpose of the Principles of Social Value and the SVI Standards
- Guidance on applying Principle 1: Involve stakeholders
- Guidance on applying Principle 2: Understand what changes
- Guidance on applying Principle 3: Value what matters
- Guidance on applying Principle 4: Only include what is material
- Guidance on applying Principle 5: Do not overclaim
- Guidance on applying Principle 6: Be transparent
- Guidance on applying Principle 8: Be responsive
- Guide to Social Return on Investment
- SVI Report Assurance Standard
- SVI Glossary 2.0

Appendix 2. Glossary of Key Terms

This section includes the definitions for the Key Terms required to apply the Principles of Social Value and meet the SVI Standards.

Key Term	Definition
Account of social value	Data, analysis, assessment and models of social value developed for the purpose of optimising.
Account of value	Data, analysis, assessment and models of all types of value developed for the purpose of optimising.
Aspects of wellbeing	Identifiable human needs (subjective and objective, psychological or physical) necessary for the purpose of accounting for wellbeing and optimising social value.
Impact	The amount of change in an outcome attributed to an activity. This requires an estimation of how much change is contributed by others (attribution) and/or would have happened anyway (counterfactual or deadweight).
Impact management	Systems and processes for decision-making to optimise social value.
Optimising social value	Decision-making that recognises positive and negative changes in social value and balances trade-offs between groups in order to achieve the highest possible amount of social value for all people affected.
Outcome(s)	Change(s) people experience as a result of an activity.
People affected (stakeholders)	People who experience positive and negative outcomes.
Social Return on Investment (SROI)	Framework for accounting for value relative to investment.
Social value	The importance people place on different aspects of their wellbeing and the changes they experience (in these aspects of wellbeing).
Social Value Report	Presentation of social value accounts and social value accounting processes including explanatory notes and analysis of risk for the different audiences and decisions.
Types of value	Including, but not limited to, ‘financial’, ‘economic’, ‘fiscal’, ‘environmental’ and ‘social’ value.
Wellbeing	State of being where subjective and objective, psychological or physical human needs are met in varying degrees.
Well-defined outcome(s)	The specific aspects of wellbeing that provide the best opportunities to increase or decrease overall state of wellbeing.

Appendix 3. Alignment of Disclosures and Accounting Notes in the Reporting Standard

Theme	Section A – Disclosures (Organisation / Completeness)	Section B – Accounting Notes (Practitioner / Accuracy and reliability)
Audience and purpose	Disclose the overall audience and purpose of the organisational report – why it is produced and which decisions it is designed to inform.	Describe the audience and purpose of the activity-level report, including the scope of analysis and intended use.
Scope	Disclose organisational scope: activities, timeframe, and excluded groups (with reasons). Highlight overall completeness.	Provide detail for each activity analysed: scope, timeframe, excluded groups, and risks to completeness and accuracy.
Who is affected	Summarise all groups of people affected at the organisational level.	Provide the detailed process for identifying groups and sub-groups, involvement of people affected, assumptions, and risks.
Outcomes	Disclose the organisation's outcomes positive and negative across activities for accountability.	Describe the process of exploring outcomes at activity level, including stakeholder involvement, outcome chains, and identification of well-defined outcomes.
Measurement	Report on performance against outcomes at the organisational level: totals, disaggregated results, thresholds, and targets.	Explain how each outcome was measured: indicators, data collection, involvement of people affected, and risks to accuracy.

Theme	Section A – Disclosures (Organisation / Completeness)	Section B – Accounting Notes (Practitioner / Accuracy and reliability)
Valuation	Disclose valuations at the organisational level, explain type of value reported, and how it aligns with other forms of capital.	Explain valuation techniques in detail, including how stakeholder perspectives, depth, and duration were reflected. Document assumptions and risks.
Impacts (counterfactual, attribution and displacement)	Report overall impact performance, including material positive and negative impacts for people affected.	Provide detailed methods and assumptions for calculating impacts (deadweight, attribution, displacement), including stakeholder involvement and risks.
SROI Ratio (optional)	If disclosed, publish an organisational ratio as a range, with explanation.	Provide sensitivity analysis and underlying assumptions used to calculate the ratio for the activity analysed.
Conclusions and targets	Summarise conclusions on organisational performance, updated thresholds/targets, and management responses to any findings in the accounting notes. Disclose the strategic, tactical and operational decisions made based on the impact data.	Provide conclusions and recommendations at the activity level, including recommendations on improvements to practice, processes, and data collection.
Assurance	Disclose level of verification/assurance of the organisational report – stakeholder review, peer review, external assurance obtained.	Provide details of checks carried out on methods, data, and assumptions. Describe how stakeholders were involved in verifying the results. Indicate whether independent assurance was achieved under the SVI Report Assurance Standard.

Appendix 4. Summary of cross-references in the document

Principle / Clause	Cross-References To
1.1 Identifying all groups of people affected	2.1.1, 4.2.1, Reporting A-3.3, Reporting B-3.1
1.4 Establishing scale, depth, duration, drop-off	2.2.2
1.5 Establishing the value of each outcome	3.4, Reporting A-5.1
1.6 Counterfactual (deadweight), attribution	5.1.1, 5.1.1.1, 5.1.1.2
1.7 Displacement	5.1.2
1.8 Reviewing results with people affected	6.3.2, 7.2.1, 8.3.3, Reporting A-2.1
2.1.1 Identifying outcomes with people affected	1.3, 4.2.1, Reporting B-4.1
2.1.3 Outcome chains	Reporting B-4.3
2.1.4 Well-defined outcomes	5.1
2.2.1 Indicators / techniques for measurement	5.2, 8.3.3, Reporting B-5.1
2.2.2 Involving people affected in measurement	1.4, 4.3.1
2.3.1 Managing outcomes over time	7.2.1, 8.1, 8.3.2, Reporting A-6.1
2.3.2 Transparency about limitations	6.1.1
3.1 Approaches to valuation	4.3.1, 5.2, 8.3.1, Reporting A-5.1, Reporting B-6.1
3.2 Monetary valuation	Reporting A-4.3
3.4 Involving people affected in valuation	1.5, Reporting B-6.1
3.5.1 Practitioner responsibilities	8.1
3.5.2 Organisation responsibilities	6.1.3, 8.3.1, Reporting A-4.3
4.1 Purpose of materiality analysis	8.1, 8.3.1
4.2.1 Information from people affected	1.1, 2.1.1, Reporting A-3.3

Principle / Clause	Cross-References To
4.3.1 Significance (scale, depth, duration, value)	2.2.2, 3.1, 8.3.2, Reporting A-4.2
4.3.2 Contribution	5.1
4.4.3 Sensitivity analysis	5.3, Reporting B-8.1
5.1 Counterfactual, deadweight, attribution, displacement	1.6, 1.7, 2.1.4, Reporting B-7.2, B-7.3
5.2 Calculating impacts / depth	2.2.1, 3.1, 8.3.1, Reporting A-4.2
5.3 Sensitivity analysis	4.4.3, Reporting B-8.1
6.1.1 Practitioner transparency	2.3.2, 7.1.1, 7.2.2
6.1.2 Organisation transparency	7.1.2, 8.2.2
6.1.3 Practitioner vs organisation roles in reporting	3.5.2, 8.1
6.2 Internal reporting	7.3.2, 8.2.3
6.3.1 External reporting	7.3.2, 8.2.4
6.3.2 Communicating with people affected	1.8
7.1.1 Practitioner verification	6.1.1
7.1.2 Organisation verification	6.1.2, 8.2.5
7.2.1 People affected reviewing results	1.8, 2.3.1, Reporting A-2.1
7.2.2 Peer review	6.1.1, Reporting A-2.2
7.3.1 Assurance for SROI / impact reports	6.3.1, Reporting A-2.3
7.3.2 Assurance against SVI Reporting Standard	6.2, 8.2.4, Reporting A-2.3
8.1 Distinguishing responsibilities in being responsive	2.3.1, 2.3.2, 3.5.1, 4.1, 6.1.3, Reporting A-1.1
8.2.2 Mechanisms for responsiveness	6.1.2
8.2.3 Social value reports and accounts for internal decisions	6.2
8.2.4 Annual reports	6.3.1, 7.3.2

Principle / Clause	Cross-References To
8.2.5 Review and improvement of systems	7.1.2
8.3.1 Strategic decisions	3.1, 3.5.2, 4.1, 5.2, Reporting A-4.1, A-5.1, A-7.2
8.3.2 Tactical decisions	2.3.1, 4.3.1, Reporting A-7.2
8.3.3 Operational decisions	1.8, 2.2.1, 2.2.2, Reporting A-7.2
Reporting A-2.1 Verification by people affected	1.8, 7.2.1
Reporting A-2.2 Peer review	7.2.2
Reporting A-2.3 External assurance	7.3.1, 7.3.2
Reporting A-3.3 Excluded groups	1.1, 4.2.1
Reporting A-4.1 Total social value	8.3.1
Reporting A-4.2 Material positive and negative impacts	4.3.1, 5.2
Reporting A-4.3 Monetary value / SROI ratio	3.2, 3.5.2, 5.3, 8.3.2
Reporting A-5.1 Thresholds and targets	1.5, 3.1, 8.3.1.2
Reporting A-6.1 Rigour of data	2.3.1, 6.1.1
Reporting A-7.2 Decisions taken	8.3.1, 8.3.2, 8.3.3
Reporting B-3.1 Identifying who is affected	1.1, 2.1.1
Reporting B-4.3 Outcome chains	2.1.3, 2.1.4
Reporting B-5.1 Measuring change	2.2.1, 2.2.2
Reporting B-6.1 Valuing outcomes	3.1, 3.4
Reporting B-7.2 Counterfactual (deadweight, attribution)	5.1.1.1, 5.1.1.2
Reporting B-7.3 Displacement	5.1.2
Reporting B-8.1 Sensitivity analysis	4.4.3, 5.3
Reporting B-9.2 Recommendations for optimising	8.3.1, 8.3.2, 8.3.3

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This pioneering community contains members from 60 countries, drawn from a huge range of different sectors and disciplines. Our goal at SVI is to support, connect, and represent our members through training, knowledge-sharing and networking. SVI is much more than a professional network.

Together, we are building a movement for change.

Partner with us

Please contact us if you are interested in helping us achieve our mission and vision. Specifically, in relation to the SVI Standards for Applying the Principles of Social Value, we are seeking partners to accelerate adoption and develop further versions and guidance. We are also seeking partners who can translate this document into other languages.

These documents are downloaded thousands of times by users all over the world. If you would like to sponsor this document and help accelerate the work of the Standards Committee, please contact us (hello@socialvalueint.org).

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