Social Return on Investment
Analysis of the Food Banks of
SOMA Österreich & Partner



Study Report





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Preliminary remarks

The present study was prepared by the NPO & SE Competence Center of the Vienna University of Economics and Business Administration on behalf of SOMA Österreich & Partner¹. The study uses the Social Return on Investment (SROI) analysis method.

Within the framework of the study, several working group meetings were held with representatives of member organisations of SOMA Österreich & Partners. Here, important information was gathered and a hypothetical impact model was drawn up. We thank you very much for this constructive and pleasant cooperation.

In addition, the results are based on data obtained through interviews and quantitative data collection. We would like to thank all social supermarkets that provided us with data and all interview partners who participated in the study and provided us with insights into their lives.

Finally, we would like to thank Mr. Steiner and Ms. Simonis from SOMA Österreich & Partners, who provided us with interview partners, forwarded data and clarified open questions in the course of ongoing contact.

Without the intervention of all these people, this study would be of much lower quality.

For the authors it was a very interesting study, which once again shows how important social commitment is. In addition, the example of the social supermarkets shows how positive impacts can be generated for all those involved.

Vienna, 15 September 2019

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¹ SOMA Österreich is the umbrella organisation for charitable associations within Austria which have the goal to offer products for daily life at symbolic prices in special supermarkets only available for persons in need. SOMA stands for Sozialmarkt, which is the name of their shops and is German for "social market".

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1. Introduction

1.1. INITIAL SITUATION

The task of the welfare state is to improve the situation of disadvantaged persons through offers and support. In this context, the provision of healthy and affordable food is a top priority, alongside health and education. In Austria, the first social supermarket "Sozialmarkt" was opened in Linz in 1999. In the past twenty years, the number of social supermarkets has risen to 37.

While in industry and retail a large amount of still edible food and other products, such as cleaning and care products, are leaving the regular supply chain for a variety of reasons, such as damage to packaging, overproduction or incorrect labelling, there are many people in Austria who cannot afford to buy such products. The social supermarkets in Austria collect surplus goods from industrial and commercial enterprises and sell these products in their stores for a symbolic price to people with a proven low income. This is intended to create added value for industry, trade and people affected by poverty.

The NPO & SE Competence Center of the Vienna University of Economics and Business Administration presents the social and economic added value of the social supermarkets of SOMA Österreich & Partner in following study report. This includes a monetary evaluation of the impact identified. In order to be able to measure, analyse and present the impact of the services offered, it was decided to carry out a Social Return on Investment (SROI) analysis "light" (Then et al., 2017), in which only the most important stakeholders of the social supermarkets are examined and a number of assumptions are made. The result of the analysis is the so-called SROI value as a top indicator. This key figure is based on a thoroughly complex survey and analysis of the impacts on the individual stakeholders and shows in a very condensed form the added social value offered by the social supermarkets of SOMA Österreich & Partner.

1.2. AIM OF THE STUDY

The aim of the study outlined here is to present the social and economic impacts of the social supermarkets of SOMA Österreich & Partner in order to show their significance for society as a whole. This identified social added value is then compared with the investments in the project in the sense of an SROI analysis. The year 2018 was taken as the analysis period.

The following research questions will be answered in this study:

Research question 1: What impacts do the social supermarkets of SOMA Österreich & Partners have?

Research question 2: To what extent (quantity) do the identified impacts occur?

Research question 3: How can the identified and quantified impacts be monetised?

² Hereafter the supermarkets of SOMA are referred to as social supermarkets where people in need (around and under the poverty line) have the opportunity to shop products for daily life at symbolic prices.

Research question 4: What is the total monetised benefit of every euro invested in the social supermarkets of SOMA Österreich & Partners?

As an **alternative scenario**, it is assumed that the evaluated social supermarkets by SOMA Österreich & Partner (ceteris paribus) do not exist. For this case, it is assumed that some food and other goods are passed on to other food banks and other non-profit organisations, while other goods are disposed of. For both of the alternative possibilities defined above, it is necessary to find out what impacts would have been achieved by the stakeholder groups anyway, i.e. even without the corresponding investment.

2. Methodology

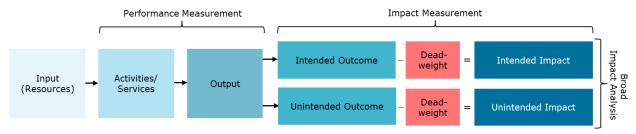
2.1. IMPACT ANALYSIS

The keywords impact, impact analysis, impact measurement and social impact are now widely used. As Schober/Rauscher (2014a) show, the topic of impacts and impact analysis is discussed in evaluation research, in the field of accounting, environmental and social impact assessment, NPO research, in connection with social entrepreneurship and with regard to the topic of Corporate Social Responsibility (CSR) or ethics in companies. Many organisations and companies try to present their added value to society.

However, there are various analytical methods that claim to identify and/or measure and/or evaluate impacts. Some of these methods stem from completely different traditions or subject areas and thus also have different focuses in terms of content and concept. Schober/Rauscher (2014b: 38-42) provide an overview of selected methods.

Many methods and also the SROI analysis applied here are based on thinking in chains of impacts. One chain of impacts is shown in Figure 2-1 below.

FIGURE 2-1: IMPACT CHAIN



Source: Schober/Rauscher 2014b: 9

In order to achieve the mission, the resources invested in the organisation (input) are regularly used to set up activities that produce **services** of various kinds. From that, the difference between achievements and impacts can already be seen. As a rule, services are not created as an end in themselves, but serve to achieve the impacts defined in the mission. Impacts thus unfold from the creation of services. Services are upstream of the impacts. The **output** represents the extent of the services rendered. If the service is a consultation for relatives, the output is the number of hours of work.

In contrast, **impacts** are defined as those positive and/or negative changes that can be observed in beneficiaries or affected persons after the activity or service has been performed or consumed (e.g. people, groups, society) or in the environment. If the focus is on the impacts, it becomes even more complex. Impacts can be intended or unintended. If they are intended, i.e. essential for the desired success, they are planned, goal-oriented actions. If they are not intended, they can nevertheless be significant and have a positive or negative influence on the overall impact of the activities or services performed. This is of central relevance with regard to the type and breadth of any impact analysis. If the focus is only on intended impacts, the approach is goal-based. This inevitably has a narrower focus and can only make statements on individual impact dimensions. Moreover, (impact) goals are usually established along desirable categories and negative impacts are disregarded either consciously or unconsciously.

Deadweight refers to those impacts that would have occurred anyway, even without the concrete activities. In this context, evaluation literature also refers to the programme impact (Rossi et al. 2004: 207) or counterfactual evaluation. Consequently, these impacts must be subtracted from the gross impacts in order to finally obtain those impacts that are generated exclusively by the organisation or project.

Only if unintended and also negative impacts as well as the deadweight are included in the analysis, a comprehensive assessment in the sense of an overall impact assessment can be assumed. A broad impact analysis therefore always includes consideration of the intended and unintended impacts. The SROI analysis is such a broad form of impact analysis.

The outlined impact chain is established for each stakeholder of the analysed project, programme or organisation. This logical chain shows what a stakeholder invests (input), what activities are carried out with the resources, what output is produced with them and what impacts (gross and net) are ultimately achieved for the stakeholder. The sum of the identified stakeholder impact chains represents the impact model of the analysed organization or project.

Impacts unfold as consequences of actions or services in many different ways. As a rule, they are not one-dimensional. For example, curing the illness of a particular person not only has consequences for the physical health of the person concerned, but also economic and social consequences. There will be more or less follow-up costs in the health care system and the social contacts of the cured person will increase.

Impacts can thus be felt in different dimensions of content. On an aggregated level, these can be the following six dimensions (Rauscher et al. 2015a: 48):

- Cultural
- Political
- Social
- Economic
- Ecological
- Psychological and physiological

The identified impacts of NPOs or other organisations, companies or individuals can therefore be located in one or more of these dimensions. In addition, the temporal and structural dimensions also play a role.

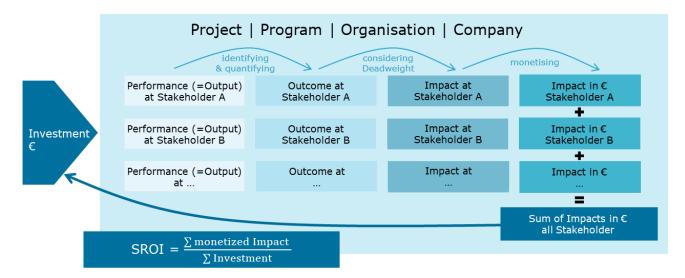
Social relevance unfolds when it either affects many individuals and thus becomes relevant by virtue of its breadth or satisfies collective needs. In turn, core social impacts are likely to occur if they have a direct positive impact on broadly accepted values or generally accepted norms (Schober/Rauscher 2014b).

2.2. SOCIAL RETURN ON INVESTMENT ANALYSIS

The SROI analysis is currently a widely used form of comprehensive impact analysis.

Within the framework of an SROI analysis, the **impact model**, i.e. the sum of the identified impact chains with causal relationships, is created for a specific project, programme or organisation. In this specific case, this concerns the social supermarkets of SOMA Österreich & Partner throughout Austria. The identified impacts in the individual impact chains are quantified and, where possible, monetised. The SROI analysis essentially follows the approach of comparing impacts expressed in monetary units with the capital invested in them, wherever possible. The result is presented in the form of a highly aggregated indicator, the SROI value. Here the focus is strongly on the stakeholders who receive a concrete performance, which in turn triggers impacts. The following figure illustrates this basic relationship.

FIGURE 2-2: SROI ANALYSIS AT A GLANCE



Source: Then et al 2017: 15; Schober/Rauscher 2014b: 36

Specifically, a certain amount of money flows into a certain analysed organisation, in this case the SOMA social supermarkets. These investments are used to provide services for various stakeholders, for example for customers in the supermarkets. However, the services provided are not an end in themselves, but rather make a difference. For example, customers are able to choose from a wider range of goods, which relieves their psychological strain. The impacts must first be identified and then quantified in the SROI analysis. Attention must therefore be paid to how many customers actually do their shopping there regularly and feel a financial relief.

The quantified impacts are then evaluated in monetary units in an SROI analysis using a variety of methods. Schober (2015) gives an overview of common methods. The model thus explicitly attempts to include non-pecuniary impacts, such as the experience of a feeling of security or the acquisition of intercultural skills.

In principle, when identifying, quantifying and monetarising the impacts, it is always important to consider whether, in the event of the non-existence of the observed intervention, alternative options would not have existed that would have produced the same or similar benefits and impacts. So if the SOMA social supermarkets did not exist, would all clients not have any of the identified impacts? Presumably, some customers would have been able to take advantage of alternative offers of discounted food. The benefits and impacts therefore cannot be attributed to these persons. The SROI analysis thus focuses on the net impacts or impact, as described in Chapter 2.1.

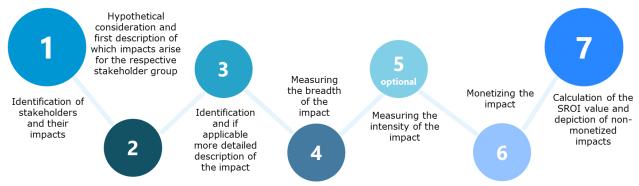
Once the net impacts of the stakeholders have been collected and monetised at the end of the analysis, they are added up and compared with the invested, usually financial, resources. This results in the **SROI** value, which indicates the social return or profit or, in other words, added value for society.

The approach of the SROI analysis is similar to conventional cost-benefit analyses (CBA), which in some forms also represent benefits in monetary units. However, the SROI analysis is much broader and explicitly considers social impacts of a number of stakeholders, whereas CBA focuses primarily on individual impact dimensions and stakeholders. In most cases, it is the state and its savings or additional expenditure.

In summary, at the end of the analysis, there is a monetary value, which indicates which, monetary and monetary valued returns result from every euro invested in the social supermarkets of SOMA Österreich & Partners.

The analysis proposed here is based on the following approach proposed by Schober/Then (2015: 221). The focus of this model is on the stakeholders and the impacts generated for them by the organisation. This entails the following:

FIGURE 2-3: BASIC STEPS OF AN SROI ANALYSIS



Source: In line of Then et al. 2017: 159

It is therefore a strongly stakeholder-focused approach. First, the relevant stakeholders of the project, organisation or company under consideration, in this case the SOMA social supermarkets, are identified (see chapter 3.2.) and their input is determined. Then, hypothetically and on the basis of previous knowledge and existing literature, it is considered which positive and negative social impacts could occur among the stakeholders. In qualitative surveys, often conducted by means of guided interviews, it is ascertained whether the presumed impacts actually occur and what other impacts, if any, exist. In further steps, the impacts are quantified and monetised. In order to measure and monetise the impacts, meaningful indicators are assigned to them and data are provided. In this step, verbally described impacts are "translated" into various indicators. So-called "proxy indicators or proxies" are often used, which attempt to quantify or monetise the impacts in an approximate way. Proxies are auxiliary constructions that represent non-directly measurable and/or monetisable variables as accurately as possible.

The type of monetisation used here is described for the respective stakeholder in the corresponding subchapter (Chapter 4).

At the end of the SROI analysis, the monetarised impacts are aggregated and compared to the input to show the SROI value. The calculation of the SROI value for SOMA Österreich & Partners will follow in Chapter 5.

An SROI analysis can be carried out in a future-oriented way, in the sense of a forecast, or in a past oriented way, in the sense of an evaluation. Since the observation period was set to 2018 together with the client, an ex-post analysis was carried out. With regard to the data collection for the monetary valuation and calculation of the SROI value, data from this period (2018) were researched and collected wherever available. The decision for the year 2018 was made for reasons of timeliness and availability of data. The ascertained total profit (monetarised impacts) of the stakeholders refers to this year only.

3. Scope of the analysis

3.1. CONCEPTUALIZATION

The present SROI analysis refers to the activities of the social supermarkets of SOMA Österreich & Partners in Austria.

The analysis period covers the year 2018, i.e. the calculated total stakeholder profit only refers to this year. Data from this period (2018) was used in the data collection for the monetary valuation and calculation of the SROI value.

If two or more stakeholders pursue at least partially the same objectives or enjoy the same impacts, the impacts may only be attributed to one stakeholder or the impacts must be distributed among the stakeholders to avoid double counting.

TABLE 3-1: SCOPE OF THE SROI ANALYSIS

Subject of analysis	Social supermarkets from SOMA Österreich & Partner
Project sponsor	SOMA Österreich & Partner
Duration of the analysis	5 months
Calculation period	1 year (2018)

3.2. IDENTIFICATION OF STAKEHOLDERS

As outlined in Chapter 2.2., the stakeholder perspective is central to the SROI analysis, which is why the first step was to identify the key stakeholders for the analysis. This refers to all those groups that particularly benefit from the services and associated impacts of the social supermarkets.

After a review of the existing secondary material, the relevant stakeholders were identified. In the course of the analysis, the stakeholders to be included in the analysis were fixed. These are shown in Figure 3-1 below.

Figure 3-1: Key stakeholders for the analysis



In the following, Table 3-2 briefly describes the individual stakeholders and gives reasons for their inclusion in the analysis.

TABLE 3-2: INCLUDED STAKEHOLDERS

Stakeholders	Main reasons for inclusion (benefits)
Customers supermarkets	Benefit from the access to affordable food, from financial savings and from an increase in quality of life or psychological relief.
Customers cafés	Benefit from the opportunity to participate in social life.
Company	Profit from financial savings by avoiding disposal costs as well as from their social commitment.
Employees	Benefit from the maintenance of an earned income, new knowledge expansion and an improvement in social competence.
Transit workers ³	Benefit from supervision and the learning of employment-related skills.

³ The term "transit worker" is used within SOMA for those who temporarily work at SOMA as part of a funded work integration programme. They are so to say in transition between unemployment and a proper employment.

"Neustart ⁴ " employees	Benefit from the possibility of avoiding imprisonment or fines and from raising awareness of disadvantaged groups and food waste.
Volunteers	Profit from the knowledge of doing something good and the development of social skills.
Environment	Benefits from lower emissions and resource consumption.
Parent organisations	Benefit from a greater presence in the private sector and among the population.
Suppliers	Profit from additional orders.
Social security	Benefit from additional social security contributions.
Employment service ("AMS")	Benefits from financial savings and additional unemployment insurance contributions.
Local authorities	Profit from additional tax and duty revenues.

3.3. DATA COLLECTION

The overall social impacts of SOMA Österreich & Partners first had to be identified and then quantified. Various methods of data collection were used for this purpose. An overview of which methods were used to collect data for each stakeholder group can be found in Table 3-3 below.

A total of **24 guideline interviews** and discussions were conducted with representatives of the respective stakeholder group. In more detail, 22 interviews were conducted in person and 2 by telephone. The respective number of interviews per stakeholder group resulted, following a qualitative research paradigm, from the necessary number of interviews until a theoretical saturation with information occurred (Flick 2002). In other words, if an additional interview did not bring new relevant information.

Interviews with customers, staff, volunteers and "Neustart" employees took place in July 2019 in Vienna and Lower Austria. A certain heterogeneity of the customers was ensured. This means that interviews were conducted with customers of different origin, gender and age. Interviews were held in German and Farsi. This procedure made it possible to find out which customers are affected by which impacts and how the deadweight of an impact, which might have to be deducted, is formed.

Another important source of data for the present analysis was the performance data and output figures from the individual supermarkets of SOMA Österreich & Partner.

In addition, **business records and internal documents** of social supermarkets were consulted and intensive **research** was carried out. This included literature and internet research, specific telephone and personal interviews as well as e-mails to obtain information in the respective subject area.

Regarding the stakeholder group of transit workers, data from an already conducted SROI analysis of socially integrative enterprises in Lower Austria, which integrated a social market by SOMA Österreich & Partners, was used (Rauscher et al. 2015b).

⁴ The nonprofit organisation "Neustart" (English "restart") works together with SOMA by sending their clients to work for SOMA as form of community service instead of imprisonment or a fine set by court.

TABLE 3-3: ENGAGEMENT PLAN

Stakeholders	Method for obtaining information	Number of respondents per group
Customers of the su- permarkets and cafés	Personal interviews, document analysis, research	14
Company	Telephone interviews, written survey, document analysis, research	2
Employees of the social supermarkets	Personal interviews, document analysis, research	4
Transit workers	Document analysis, research	1
Neustart	Personal interviews, document analysis, research	1
Volunteers	Personal interviews, document analysis, research	3
Environment	Document analysis, research	-
Parent organisations	discussions in the working group, document analysis, research	5
Suppliers	Telephone interviews, research	1
Social security	Business and internal documents	-
AMS	Business and internal documents	-
Local authorities	Business and internal documents	-

4. Calculation of the impacts

4.1. CUSTOMERS OF THE SUPERMARKETS

The clients of SOMA social supermarkets are among the most important stakeholders and are projected to be **28,881 active clients** in 2018. In addition, according to projections, around 22,000 children and 38,000 adults were also provided for by purchases in the social market. Looking at the demographic characteristics of the customers, a broad and cultural diversity can be seen in the customer structure.

Customers are entitled to make purchases of maximum 30 euros per week and additional 5 euros can be spent per registered family member. Since food in the social supermarkets is offered for one third of the original prices in regular supermarkets, these maximum amounts in the social market correspond to an actual purchase value of about 90 euros per week for a single-person household.

The clients benefit from **financial savings and thus from greater financial freedom of action.** This includes the possibility to consume goods that would otherwise be too expensive.

"If you think every month, where do I get the food, where do I get the cat food, that's stress and I think I got a heart attack from that, too."

This is accompanied by a **higher quality of life and psychological relief** for many clients. Not only the financial savings lead to a relief and the reduction of existential money worries, but also the shopping itself is a more positive experience. Compared to regular supermarkets, where people with little financial means cannot afford a large part of the products, the social supermarket offers the possibility to try out new products and in most cases, the customers no longer have to pay such strict attention to prices. During the interviews, it became clear that the respondents could recognise a significant change to their situation beforehand:

"I don't even want to imagine what it was like before. So on the 20th I already thought about it and counted the money and thought, hopefully I'll make it to the first [...] Now I'm more relaxed, now I can shop here and buy my food. That is a relief".

"Before the introduction of the social supermarkets I wasn't starving either, but there were things in the supermarket, I didn't even look at in the shelves because I knew that this shelf was out of question for me [...] and now I can choose an expensive coffee, I eat cheeses that I would never have taken off the shelves at [...] and I can afford it. I eat more and I've really gained weight."

Employees and volunteers report on a social and family approach with clients. In addition, customers of the same origin are networking and help each other. The customers benefit from the **establishment of social contacts** in the form of after-shopping conversations, chat groups, exchange of contact data or, for example, car-pooling:

"We greet each other, talk; they are good acquaintances [...]. We drive together now, he has a car, so I don't have to ride my bike and I adjust my plans according to him."

By buying still edible food that would otherwise have ended up in the trash because of its best before date (BBD), a small proportion of customers who have an awareness of food waste also benefit from a **good**

feeling through the knowledge of reducing food waste. The BBD is repeatedly mentioned in Austrian households as a reason why food is disposed of. However, the BBD is not an expiration date and even beyond that date, food can still be edible. During the interviews, it became clear that a part of the customers acquired this knowledge through shopping at the social supermarkets.

Besides the numerous positive impacts, a negative impact could be identified as well. Customers reported negative reactions in their environment. In the conversations with the customers a certain **sense of shame** was observed, which is more common among pensioners and Austrians:

"At the beginning, well actually up to now, I can't tell certain people in my environment that I do my shopping in the social market. My friends and good acquaintances, they know, I might even bring them something along. But I can't tell other people that."

The social supermarkets of SOMA Österreich & Partners are aimed at people with few financial resources. This results in a versatile customer structure, which also contains potential for conflict. In the interviews, racism and envy were often discussed and a certain **increased negative attitude towards people with a migration background** was noted. However, as there is too little data available to analyse this impact more precisely and to establish causal connections, this impact was not evaluated.

4.1.1. Impact chain "Customers of the supermarkets"

The clients make a financial input into the social supermarkets through the purchase of goods, but they also benefit greatly from them. The complete impact chain for this stakeholder is shown in Table 4-1.

TABLE 4-1: IMPACT CHAIN CUSTOMERS OF THE SUPERMARKETS

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
Time Money	Maintenance of a customer database Sale of goods at lower prices than in regular supermarkets Free distribution of various goods to customers (Partly) organisation of excursions	Number of registered customers Quantity and value of goods sold Number of organized excursions	Financial savings Higher quality of life and psychological relief Social interaction (Partly) good feeling due to reducing food waste (Partly) shame (Partly) increased negative attitude towards people with migration background	Share of impacts that would have occurred even without the SOMA supermarkets through the offer of food banks, food sharing and public fridges ⁵

⁵ A public fridge is a fridge located in a public place, e.g. a café, shop or other location where people bring their food in order to avoid that it goes to waste to share it with others for free. For people around the poverty line this is another chance to get food for free.

4.1.2. Calculation of stakeholder-specific monetarised impacts

The customers benefit from the social supermarkets of SOMA Österreich & Partner with a monetised benefit of **73 482 844 euros** and thus represent the stakeholder group with the highest monetised net outcome. An overview of the individual impacts and their evaluations is given in Table 4-2. Some calculation methods for monetary calculations are described below for some impacts as examples.

The largest monetary net outcome in this study achieves the impact "higher quality of life and psychological relief through financial savings and a positive shopping experience" with 52 294 230 euros. In order to calculate the net outcome, the number of registered customers and the number of their relatives were grouped according to the intensity of the impact and then multiplied by an indicator from literature, the HACT indicator "Being able to save regularly" (Trotter, Vine, Leach & Fujiwara, 2014).

For some customers, shopping in the social market is associated with a sense of shame. Since this impact cannot be assessed directly, a proxy indicator is used to monetise this impact. The difference between the monthly purchasing limit for SOMA social market customers and the monthly equivalent expenditure for food in Austria (Statistik Austria Konsumerhebung, 2014/2015) is used. The difference is 105 euros per month. Multiplied by twelve months, this amounts to 1 260 euros for the analysed period 2018, which is multiplied by 20% of the customers, since only a part of the customers is affected by this impact. The deadweight of this impact is already included in the quantification of 20 %.

Table 4-2: Monetarised impacts of market customers

Table 1.2. Honetarised impacts of market customers	
Customers of the supermarkets	
Financial savings difference between the value of the goods sold in 2018 and the sales value of the goods in regular supermarkets minus deadweight = 10%	€ 8 874 173
Higher quality of life and psychological relief HACT indicator "able to save regularly multiplied by the number of active clients and family members receiving care, grouped according to the intensity of the impact experienced minus deadweight = 10%	€ 52 294 230
Social interaction average hours spent on social contacts in 2018 multiplied by the average gross hourly wage in Austria multiplied by 30% of active clients of social supermarkets with social events and 15% of active clients of all other supermarkets minus deadweight = 5%	€ 19 402 670
Feeling good about knowing how to reduce food waste average private donation in the environmental field multiplied by 5% of all active clients minus deadweight = 10%	€ 189 747
Sense of shame difference between the maximum possible annual expenditure on the social market and the average annual expenditure on food in Austria multiplied by 20% of all active clients Deadweight included in the quantification	-€ 7 277 97 6
Increased negative attitude towards people with a migration background	-

no quantification and monetization due to missing data	
Overall impact of the SOMA social supermarkets	€ 73 482 844

4.2. CUSTOMERS OF THE CAFÉS

Since many of the impacts of the customers of the cafés also reach the stakeholder customers of the supermarkets, only those impacts that are generated for the café were deliberately attributed to this stakeholder. This avoided any double counting. The customers of the cafés were quantified as **715 regular customers** for the year 2018.

The customers of the SOMA Cafés benefit in particular from the **financial savings** compared to a conventional café and benefit from the **opportunity to participate in social life**. Most of the guided interviews were conducted in the cafés. One customer reports that it has become "natural" to chat with other customers after shopping in the café. There are a number of regular customers in the SOMA Café, as they are offered a healthy, warm and inexpensive lunch and can have coffee with pastries at low cost.

For example, one customer explained in an interview that she had to change many things in her life since retirement and that she could no longer afford much. Now she is especially happy that she can go out for a coffee again and does not have to live "like a poor person".

From the interviews, it emerged that the employees of the social supermarkets in the café are the first **point of contact** for the customers **in administrative matters** and for questions concerning subsidies and social benefits. A deputy store manager reports that many customers do not know which office they can apply to for subsidies. Employees help customers and act in an advisory role, although these issues are not their responsibility:

"I am the first point of contact for customers. Many [clients] do not know where to go to apply for a grant. Some don't even know that they are entitled to a minimum benefit or that it exists at all."

4.2.1. Impact chain "Customers of the cafés"

The customers of the cafés make a financial input into the SOMA social supermarkets and invest their time in the café. This input is followed by impacts, which are shown in Table 4-3 in the form of an impact chain.

TABLE 4-3: IMPACT CHAIN CUSTOMERS OF THE CAFÉS

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
Time Money	Sales of affordable food and drinks Free distribution of some goods to cus- tomers	Number of café visi- tors Quantity and value of goods sold Number of organized excursions	Financial savings Opportunity to participate in social life Obtaining first contact persons for administrative matters	Share of impacts that would have occurred even without the SOMA supermarkets

4.2.2. Calculation of stakeholder-specific monetarised impacts

The stakeholder customer of the cafés benefits from the social supermarkets with a monetised benefit of **797 545 euros.** The composition of this value is explained below using some examples of impacts and is then listed in Table 4-4.

The café invites people to enjoy a coffee with a cake or a warm lunch after shopping, thus enabling them to participate in social life. The average equivalent expenditure in Austria for café and restaurant visits amounting to 1154.40 euros per year (Statistik Austria Konsumerhebung, 2015) serves as a proxy indicator to value this impact. Based on the data material, it is assumed that all regular customers feel this impact. A deadweight of 10% is deducted from the resulting monetary value, as there is a low probability that regular customers would receive the same impact in other charitable institutions in the alternative scenario.

The impact "obtaining first contact persons for administrative matters" cannot be directly evaluated and is monetised with the average costs of a professional/life coach as a proxy indicator. Average prices for a coach in this area are 121 euros per hour (WIFI Vienna, 2015). Multiplying this by an assumed 5% share of regular customers of the cafés who benefit from this impact as well as a 10% probability that this impact can also be achieved in the alternative scenario results in the net value of the impact.

TABLE 4-4: MONETISED IMPACTS OF THE CAFÉ CUSTOMERS

Customers Café	
Financial savings	
difference between the value of the goods sold in 2018 and the sales value of the goods in regular cafés	
minus deadweight = 10%	€ 50 796
Opportunity to participate in social life average equivalent expenditure in Austria for café and restaurant visits multiplied by the number of regular customers of the SOMA Café minus deadweight = 10%	€ 742 856
First contact persons through market employees for administrative matters average cost of a professional/life coach multiplied by the number of clients who are estimated to have used assistance (5% of regular clients)	
minus deadweight = 10%	€ 3 893
Overall impact of the SOMA social supermarkets	€ 797 545

4.3. FOOD RETAIL AND PRODUCTION COMPANIES

Food retail and production companies that provide goods for social supermarkets have a cooperation with the umbrella organisation SOMA Österreich & Partner or directly with the individual supermarkets. In the former case, the umbrella organisation works together with freight forwarders who collect the goods from the companies and distribute them directly to individual supermarkets of the umbrella organisation.

Discussions with experts as well as with companies themselves have shown that this cooperation hardly causes any additional costs for the companies. Especially the cooperation with the umbrella organisation is very fast and uncomplicated. Companies report how much surplus goods they have and the logistics experts of the umbrella organisation organise a prompt collection of the goods.

SOMA Österreich & Partner is characterised by a high level of professionalism and service orientation towards the retail trade. The umbrella organisation and to some extent some supermarkets can collect very large quantities of goods, including refrigerated ones, in a very short time. As many smaller initiatives that save food from waste cannot achieve this, it is assumed that only a small part of the surplus goods of the companies could be collected by other projects.

The most important impact for the companies is the **financial saving of disposal costs**. "We save on disposal costs and do some good at the same time" is how one of the companies surveyed summarized it.

Companies not only do something good by not disposing of food and other goods and thus acting sustainably, but also by helping people with a low income to go shopping at a reduced price and thus receive support and relief. This sustainable and social action is partly communicated by companies to the outside world and thus contributes to a **better image through social commitment.**

Furthermore, the employees also benefit from this commitment and the cooperation with social supermarkets. On the one hand, many social supermarkets organise **corporate volunteering assignments** for employees of partner companies and, on the other hand, **employees get a good feeling** from the knowledge that their work and the company in which they work makes a positive contribution to society.

4.3.1. Impact chain "Food retail and production companies"

The food retail and production companies make a financial input in the form of sponsoring the social supermarkets of SOMA Österreich & Partner and they provide surplus goods for the social supermarkets. The impact chain for this stakeholder is shown in Table 4-5.

TABLE 4-5: IMPACT CHAIN FOOD RETAIL AND PRODUCTION COMPANIES

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
Sponsorship Donations of products	Collecting substandard (e.g. wrongly labelled)/ over produced goods	Quantity of goods accepted	Financial savings of disposal costs Image enhancement through social commitment Opportunity for corporate volunteering Good feeling of the employees	Share of impacts that would have occurred even without the SOMA supermarkets

4.3.2. Calculation of stakeholder-specific monetarised impacts

For the food retail and production companies, the cooperation with SOMA Österreich & Partner results in a total monetised benefit of **1 094 592 euros** for the period analysed, which is the year 2018.

In monetary terms, the greatest net impact for the companies is the financial savings of disposal costs. This impact was assessed based on the costs for residual waste or bulky waste in Vienna of 196.13 euros per tonne (City of Vienna, 2019b) and multiplied by the weight of goods sold in all analysed social supermarkets in 2018. A deadweight of 20% was deducted from this figure, assuming that in the alternative scenario an average of 20% of the goods sold would have been made available to other social projects.

The calculation methods for all impacts on the companies are shown in Table 4-6 below.

TABLE 4-6: MONETARISED IMPACTS OF THE FOOD RETAIL AND PRODUCTION COMPANIES

Food retail and production companies	
Financial savings of disposal costs costs for residual waste or bulky waste in Vienna per tonne multiplied by the weight in tonnes of the product sold in all SOMA social supermarkets minus deadweight = 20%	€ 764 388
Image enhancement through social commitment average amount of annual corporate donations multiplied by the number of enterprises that have supplied goods to social supermarkets more than once in 2018 minus deadweight = 95%	€ 100 806
Opportunity for corporate volunteering costs for a teambuilding seminar multiplied by the number of people who have been involved in corporate volunteering at SOMA minus deadweight = 90%	€ 6 000
Good feeling of the employees average private donation at the age of 35-59 multiplied by the average number of employees in SMEs multiplied by the number of enterprises in 2018 that provided goods minus deadweight = 90%	€ 223 398
Overall impact of the SOMA social supermarkets	€ 1 094 592

4.4. EMPLOYEES

As of the reporting date of December 31, 2018, **113 regular employees** worked at the social supermarkets of SOMA Österreich & Partner. They carry out activities similar to those of retail employees in the food sector, but in some cases perform additional activities, such as supporting and advising customers on administrative matters. In addition, some employees are responsible for the supervision of transit staff, "Neustart" staff and volunteers.

The employees benefit from a regular **income**, just like employees of conventional supermarkets. In contrast to a conventional grocery store, however, the employees of social supermarkets are much more confronted with unfamiliar life realities and problems. They learn to deal with conflicts, to develop compromises and solutions. In sum, this intensive work **improves the social competence** of the employees. In this context, an employee tells, for example, how he has been able to benefit personally from the work in recent years. Among other things, he describes himself as much more open:

"Before, I didn't dare talking to strangers, now I don't really mind. I've learned to be open and kind to all people."

Furthermore, the work in the SOMA social supermarkets promotes **awareness of disadvantaged groups and other cultures**. In the interviews, one apprentice told us that he comes into contact with a great many religions and cultures in the social supermarkets and how the employees consciously try to prevent discrimination in their market, because he knows how "bad things can get". During the conversations, it also became clear that employees are sometimes surprised by the realities of the customers' lives. One employee, for example, described how they have many customers where she finds it alarming how little pension they have, although they have "worked all their lives".

Since social supermarkets offer food that would be disposed of by commercial chains due to its best before date, employees are also **made aware of food waste**. Employees tell us that they perceive a change in their everyday life through their work in the social supermarkets, because they "think differently" when buying food. One employee pays particular attention to the best before date when shopping and reports a different view of his own consumption behaviour. He goes shopping more consciously and pays close attention to the fact that the products he buys are also consumed. He also tries to inform his own circle of friends about the topic of food waste.

Another impact of the employees is the recognition and gratitude that customers show them and the resulting **positive feeling (fulfilment, doing something good)**. Often the employees are able to see very clearly, what effect their support has when customers confide in the employees. This illustrates the positive changes they bring about in their customers' lives. Employees know that many customers are alone and have no one to talk to. Therefore, the employees listen to many life stories and fates and learn to deal with them.

"Life is hard and if there weren't such institutions, it would look even harder [...]. We try to help people who don't earn as much as normal people and that's how we help."

The fates of customers, transit workers, trainees and "Neustart" staff sometimes create a **psychological strain** for those employees who have not yet developed strategies for dealing with them. Employees experience many personal blows of fate or even money worries and illnesses.

"People want to communicate and it's just incredibly important to them that someone listens to them and you take the time for it. But you can't let it get to you, there are sometimes stories involved, where you need strong nerves."

4.4.1. Impact chain "Employees"

The employees do not contribute any financial benefits to the social supermarkets, but invest time and skills and abilities already acquired. The social supermarkets in turn provide jobs, work equipment and further training opportunities. The impacts achieved are described in the following impact chain in Table 4-7.

TABLE 4-7: IMPACT CHAIN EMPLOYEES

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
Time Abilities Skills	Provision of work places Provision of work equipment Training opportunities	Number of employees Number of working hours Number of training courses	Income Improvement of social competences Raised awareness for disadvantaged groups and other cultures Raised awareness for food waste Positive feeling (fulfilment, doing something good) Psychological stress (partly)	Share of people who would have had the same impact even without SOMA social supermarkets

4.4.2. Calculation of stakeholder-specific monetarised impacts

For the employees, the social supermarkets of SOMA Österreich & Partner result in a total monetarised benefit of **1 701 665 euros** for the analysed period, the year 2018. The composition of the profit is shown in Table 4-8 below and some of the impacts are explained afterwards.

The employees benefit from an improvement in social competence. The monetary evaluation of this impact is based on the results of a study on productivity in teams compared to individual work. According to this study, teamwork generates an average annual increase in income of around 4 720 euros per person (Hamilton et al., 2003). This amount is extrapolated to the number of employees and a deadweight of 80% is applied, which corresponds to the probability that employees will also improve their social skills in an alternative job.

The highest net return for the employees was achieved with the impact "positive feeling (fulfilment, doing something good)". This impact is monetarised with the proxy indicator "average annual salary difference between the non-profit and the profit sector" amounting to 14 553 euros (Statistik Austria Verdienststruktur, 2014) and a deadweight of 40% is deducted, as it can be assumed that some employees have the feeling of making a positive contribution to society even in an alternative job.

TABLE 4-8: MONETARISED IMPACTS OF EMPLOYEES

Employees of the SOMA social supermarkets	
Achieving income monetary income of the employees is available minus deadweight = 94.67 %	€ 113 318
Improvement of social competence average value of the annual increase in income from teamwork multiplied by the number of employees minus deadweight = 80%	€ 106 670
Raising awareness for disadvantaged groups and other cultures costs of a course on intercultural skills and diversity multiplied by the number of employees minus deadweight = 20%	€ 135 600
Raising awareness for food waste average costs of avoidable food waste per household in Austria multiplied by the number of employees minus deadweight = 10%	€ 30 510
Positive feeling (fulfilment, doing something good) difference in salaries in the non-profit and profit sectors multiplied by the calculation period (1 year) multiplied by the number of employees minus deadweight = 40%	€ 1 315 568
Psychological stress (partly) no quantification and monetisation, due to insufficient data	-
Overall impact of the SOMA social supermarkets	€ 1 701 665

4.5. TRANSIT WORKERS

In 2018, 223 transit workers were employed in the social supermarkets of SOMA Österreich & Partner. They work alongside qualified employees who support them in developing their employment-related skills in order to find permanent employment. Transit jobs in non-profit employment projects are temporary - depending on the federal state, people can be employed for a period between six months and one year.

Transit workers receive **financial resources** in the form of an income and can thus finance their living expenses.

An important impact for transit workers is the change in the structure of everyday life. "The longer time no longer needs to be structured, the more difficult it becomes to adapt to a regulated daily routine" (Gruber et al 2010: 36). Being able to pursue an occupation structures the day and creates **stability in life** and, in a broader sense, a **future perspective**. In this context, **social contacts through integration in the workplace and personal support in the company** play another important role for transit workers. Unemployed persons lose social contacts and thus the ability to cooperate (Gruber et al 2010: 36). Employment in a socially inclusive company creates additional opportunities for interaction and communication.

Transit workers also benefit from working in the social market by raising awareness for food waste and raising awareness for disadvantaged groups and other cultures.

The ability to work in a team is becoming increasingly important in working life. What is meant by that is the personal willingness and ability to develop the opinions and thoughts of others in a group and to be able to get involved in group processes. Above all, dealing with conflicts and criticism is essential in order to be considered a team player.

Collaboration and "social recognition" through achievements increase the feeling of being needed and enhance the value. Unemployed persons are often affected by loss of self-esteem and motivation, which is subsequently reflected in a decrease in self-confidence and trust in fellow human beings (Gruber et al 2010: 36 and 63). Employment in the social market counteracts the feeling of uselessness and increases self-esteem and self-reflection, which in turn leads to an increased self-confidence of the participants.

The available data showed an increase in **personal initiative and sense of responsibility as well as independence.** This means that the participants increasingly perform tasks without being asked to do so or are no longer predominantly dependent on requests from their supervisors. The sense of responsibility aims at a resource-saving use of the tools and materials provided.

There was a slight positive change in **self-management and time management** for some transit workers. These people have learned during their work to better deal with stress and stick to agreements. Their work pace also seems to be within reasonable limits.

A similar picture emerged with regard to the **manners and the situation-adapted behaviour** of transit workers. For some of them, there was a strong improvement in their ability to express themselves.

4.5.1. Impact chain "Transit workers"

The impact chain of transit workers is shown in Table 4-9 below.

TABLE 4-9: IMPACT CHAIN TRANSIT WORKERS

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
Time Skills Abilities	Temporary work places Support and training opportunities Provision of work equipment Help and placement in job search	Number of transit workers Hours worked	Acquisition of financial means Stability in life/prospects for the future Social contacts through integration at the workplace and personal support in the company Raising awareness for food waste Raising awareness for disadvantaged groups and other cultures Team spirit Self-esteem and self-reflection Self and time management Own initiative/ sense of responsibility/ independence Manners / situation-adapted behaviour	Number of people who would have had the same impact even without SOMA social supermarkets

4.5.2. Calculation of stakeholder-specific monetarised impacts

The monetarised impacts of transit workers achieved through the social supermarkets of SOMA Österreich & Partners total **2 895 895 euros** and are distributed as shown in Table 4-10 below.

For example, the profit for additional disposable income of transit workers was calculated based on the annual net salaries of transit workers minus the minimum benefit they would receive without employment. The net income of the transit workers is monetary, the presence of the transit workers was assessed as an average of three months. From the gross impact, 20% were subtracted, based on the estimation that some people would have received another transit job in the alternative scenario.

For the evaluation of the "stability in life/future prospects" impact, the annual costs of the "feel in control of life" impact were used as a proxy indicator (Fujiwara et al., 2014). The benefit was attributed to 20% of the transit workers. The deadweight was also 20%, based on the assessment that some people would have received similar employment without the social supermarkets.

TABLE 4-10: MONETISED IMPACTS OF TRANSIT WORKERS

Transit workers	
Acquisition of financial means difference between the net income of all TAKs and the receipt of minimum security minus deadweight = 20%	€ 542 369
Stability in life/prospects for the future value of the HACT indicator "feel in control of life" multiplied by 20% of transit workers in 2018 minus deadweight = 20%	€ 480 724
Social contacts through integration at the workplace and personal support in the company average annual time spent on social contacts in Austria multiplied by the average gross hourly wage in Austria multiplied by the number of TAKs in the survey period 2018 minus deadweight = 20%	€ 1 173 241
Raising awareness for food waste average costs of avoidable food waste per household in Austria multiplied by the number of transit workers in the 2018 survey period minus deadweight = 20%	€ 53 520
Raising awareness for disadvantaged groups and other cultures costs of a course on intercultural skills and diversity multiplied by the number of transit workers in the 2018 survey period minus deadweight = 20%	€ 267 600
Team spirit average value of the annual increase in income from teamwork multiplied by 12.4% of transit workers in the 2018 survey period minus deadweight = 20%	€ 104 412
Self-esteem and self-reflection course costs for a potential recognition with coaching multiplied by the number of employees whose self-esteem has improved a little (31.7% of all transit workers) costs for a goal finding as well as positioning and self-marketing course multiplied by the number of employees whose self-esteem has improved significantly (5.3% of all transit workers) minus deadweight = 20%	€ 32 730
Self and time management average cost for a two-day seminar on time management multiplied by 5.2% of all transit workers in the survey period 2018 minus deadweight = 20%	€ 7 885
Sense of responsibility/ independence 8.3% of the average annual personnel expenses for work instructors multiplied by the number of those employees whose independence has improved a little (33.6% of all transit workers) 16.5% of the average annual personnel expenses for work instructors multiplied by the number of those employees whose independence has improved significantly (0.8% of all transit workers)	€ 229 275

Overall impact of the SOMA social supermarkets	€ 2 895 895
minus deadweight = 20%	€ 4 139
multiplied by the number of employees whose manners have improved a little (8% of all transit workers)	
costs for a seminar in the field of business etiquette and modern manners	
Manners / situation-adapted behaviour	
minus deadweight = 20%	

4.6. "NEUSTART" EMPLOYEES

Some of the social supermarkets of SOMA Österreich & Partner cooperate with the non-profit organisation "Neustart" (Restart in English) and enable people who have become delinquent to make up for their crime through charitable work. Younger people in particular are given the opportunity by the public prosecutor's office or the court to provide charitable services. The average age of the Neustart clients is 24 years (Hofinger et al., 2018). In the social supermarkets, these people are working in addition to the employees in order to support them. They either work in the warehouse or help in the kitchens of the cafés.

The Neustart employees benefit above all from their work in the social supermarkets by **raising their awareness for disadvantaged groups and other cultures.** In addition, they gain **knowledge about food waste** and, through their work, have the feeling that they have done something useful. Furthermore, the Neustart programme opens up new perspectives for people who have committed crimes. From the guideline interviews, it emerged that two volunteers got to know the concept of social supermarkets through the Neustart programme and some of them continue to volunteer in charitable institutions after their time in the Neustart programme.

In addition, the Neustart employees have the **possibility to avoid a prison sentence or fine**. The aim of the Neustart programme is to replace imprisonment with the provision of charitable service. One day in prison is equivalent to four hours of community service. In 2018, 276 people used this opportunity.

4.7.1 Impact chain "Neustart" Employees

Table 4-11 below shows the entire impact chain of the "Neustart" employees.

TABLE 4-11: IMPACT CHAIN "NEUSTART" EMPLOYEES

Input	Corporate activity	Output	Outcome (impacts)	Deadweight
Time Skills Abilities	Provision of work- places for Neustart customers Provision of work equipment	Number of Neustart employees Hours worked	Raising awareness for disadvantaged groups and other cultures Raising awareness for the issue of food waste Possibility to avoid im- prisonment or a fine	Number of people who would have had the same impact even without SOMA social supermarkets

4.7.2 Calculation of stakeholder-specific monetarised impacts

The Neustart employees benefit from the social supermarkets of SOMA Österreich & Partner with a monetised benefit of **674 226 euros** in the period 2018. An overview of the monetary valuation of all impacts is given in Table 4-12.

For example, the impact "sensitisation to the issue of food waste" is assessed with the average cost of avoidable food waste of 300 euros per household in Austria (Schneider et. al, 2012). This value is multiplied by the number of all Neustart employees in 2018. A deadweight of 10% is subtracted from the resulting monetary value, as there is a low probability that in the alternative scenario Neustart employees will also increase their awareness of food waste.

TABLE 4-12: MONETISED IMPACTS OF THE "NEUSTART" EMPLOYEES

Neustart employees	
Raising awareness for disadvantaged groups and other cultures costs of a course on intercultural skills and diversity multiplied by the number of new employees in 2018 minus deadweight = 20%	€ 331 200
Raising awareness for food waste average costs of avoidable food waste per household in Austria multiplied by the number of new employees in 2018 minus deadweight = 10%	€ 74 520
Possibility to avoid imprisonment or a fine average daily rate for a substitute custodial sentence multiplied by the average days of community service performed by Neustart employees multiplied by the number of new employees in 2018 minus deadweight = 80%	€ 268 506
Overall impact of the SOMA social supermarkets	€ 674 226

4.7. **VOLUNTEERS**

Another important stakeholder in the social supermarkets are the volunteers. In 2018, 494 volunteers were involved in the 28 social supermarkets. The interviews conducted with volunteers revealed clear benefits.

Volunteers work in teams and usually have a lot of customer contact. This helps volunteers to further develop their **social skills**. In addition, the volunteers in the social supermarkets draw a special motivation from having the **positive feeling of doing something good**, as one volunteer impressively described:

"I think such facilities are a good thing because there simply are people who have less than others and I like to be around people and help. And the things are not thrown away but sold, that's just a really good thing. "

In addition, the interviews revealed an **increased awareness for the issue of food waste** as an important impact. For example, one volunteer described how interesting she finds it, how many food items that are still very good are thrown away and that her work in the social market would have made her realize food waste exists.

The impact "sensitisation for disadvantaged groups and other cultures" shows that the everyday work of volunteers in the social supermarkets is very diverse due to their work with people with different problem situations. Volunteers are gain awareness of the sensitivities of adults in sometimes precarious life situations. For example, one volunteer described how interesting it is to gain an insight into other lives and that through this she has learned to value her own life more.

Especially for people who have retired, working in the social supermarkets offers the opportunity to pursue **meaningful employment**, which gives an additional structure to everyday life. At the same time, working in the social supermarkets means living social relationships and **building social contacts**.

Finally, in some social supermarkets volunteers receive small expense allowances, such as shopping vouchers for the market. This allows volunteers to benefit in part through **financial savings**.

4.7.1. Impact chain "Volunteers"

Volunteers invest their time, skills and abilities in the social supermarkets and ultimately benefit from this commitment in a variety of ways. The entire chain of impact of volunteers is shown in Table 4-13 below.

TABLE 4-13: CHAIN OF IMPACTS VOLUNTEERS

Input	Corporate activity	Output	Outcome (impacts)	Deadweight
Time Skills Abilities	Provision of an opportunity to engage in voluntary work Support and training opportunities Provision of work equipment	Number of volunteers Number of hours worked by volunteers	Partly financial savings through receiving shopping vouchers or the possibility to buy in the market Improvement of social competence Raising awareness for food waste Raising awareness for disadvantaged groups and other cultures Positive feeling (fulfilment, doing something good) Pursuing a meaningful activity Social interaction Increased chance of a right of residence	Number of people who would have achieved similar impacts through volunteer work in other organi- sations

4.7.2. Calculation of stakeholder-specific monetarised impacts

Through the SOMA social supermarkets, the volunteers have a total monetarised impact of 6 331 013 euros and thus achieve the second highest net outcome. These are made up as shown in Table 4-14 below.

For the monetary valuation of the impact "establishing social contacts", for example, the average expenditure for social contacts of an Austrian was used as a proxy indicator, amounting to 6 576 46 Euros (Statistik Austria Verdienststruktur und Zeitverwendungserhebung) and extrapolated to the number of volunteers. The profit of this impact was again reduced by the share of persons who would have achieved this

impact with an alternative voluntary commitment. The deadweight was the probability of being involved in other social activities (20%).

TABLE 4-14: MONETARISED IMPACTS OF VOLUNTEERS

Volunteers	
Financial savings through receiving shopping vouchers or the possibility to buy items in the market no quantification and monetisation due to lack of data	-
Improvement of social competence average increase in income or productivity for teamwork multiplied by the number of volunteers in 2018 minus deadweight = 40%	€ 1 364 993
Raising awareness for food waste average costs of avoidable food waste per household in Austria multiplied by the number of volunteers in 2018 minus deadweight = 5%	€ 140 790
Raising awareness for disadvantaged groups and other cultures costs of a course on intercultural skills and diversity multiplied by the number of volunteers in 2018 minus deadweight = 20%	€ 592 800
Positive feeling (fulfilment, doing something good) average donation of an Austrian multiplied by the number of volunteers in 2018 minus deadweight = 60	€ 23 317
Pursuing a meaningful activity difference in salary between the non-profit and for-profit sector multiplied by the number of hours worked by volunteers in 2018 minus deadweight = 60%	€ 2875621
Social interaction average expenditure for social contacts in Austria multiplied by the calculation period (1 year) multiplied by the number of volunteers in 2018 minus deadweight = 60%	€ 1 299 509
Increased chance of a right of residence no quantification and monetisation due to lack of data	-
Overall impact of the SOMA social supermarkets	€ 6 331 013

4.8. **ENVIRONMENT**

Throughout its entire life cycle, food produces a variety of impacts that are negative for the environment. Raw materials, energy and water are consumed in both the production and destruction of goods. Valuable resources are therefore wasted with every food product that ends up in the waste stream. Food waste is therefore an ecological and social problem, which trade, politics and consumers must solve together. In a study by the Institute of Ecology, reasons such as damaged food, the best before date or a change in product range are listed as causes of food waste in the retail sector. The food waste generated in the retail sector is

considered avoidable. According to the Austrian Ecology Institute, the weight of food waste of the entire food retail trade in Austria amounted to 109,700 tons per year in 2013. One fifth of all greenhouse gases in Austria can be attributed to nutrition. An extrapolation of the life cycle assessment for Austria in the area of avoidable food waste was possible: A savings potential of about 360 000 tonnes of CO2 equivalents in greenhouse gas emissions as well as 25 billion litres of water and 43 000 hectares of land consumption (Schranzhofer et al., 2015).

By destroying less food through social supermarkets, less food must be produced overall. As a result, the environment benefits from social supermarkets through a **reduction in greenhouse gas emissions**, as well as through **lower consumption of groundwater** and **reduced land use in agriculture**. Reduced land use also leads to less deforestation and less soil erosion.

4.8.1. Impact chain "Environment"

Table 4-15 shows the entire impact chain for environment. The environment itself does not provide any input to social supermarkets, but benefits from them.

TABLE 4-15: ENVIRONMENTAL IMPACT CHAIN

	Input	Organizational ac- tivity	Output	Outcome (impacts)	Deadweight
N/A	1	Passing on food that would otherwise be disposed of and not consumed	Quantity of goods sold	Reduction of green- house gas emissions Less land use in agri- culture Lower groundwater consumption	Share of impacts that would have occurred even without the SOMA supermarkets through other offers such as food banks, food sharing etc.

4.8.2. Calculation of stakeholder-specific monetarised impacts

Through the SOMA social supermarkets, the environment has total monetised impacts amounting to **5 086 668 euros**. The composition of this amount is shown in Table 4-16 below.

In order to assess the reduction of greenhouse gas emissions, the avoidable amount of emissions per disposed ton of food (Pladerer et al., 2016) was multiplied by the societal costs of CO2 (Federal Environment Agency, 2018). This value was then multiplied by the weight of goods sold in 2018. The deadweight was 10%, based on the assessment that some greenhouse gas emissions related to food waste could have been minimized by passing on food to other institutions.

The impact of "reduced land use in agriculture" was assessed with the monetised social benefit per hectare of grassland with the amount of 440 euros per year (Hansjürgens/Moesenfechtel, 2016) and multiplied by the calculated avoidable land consumption per tonne of food waste (Pladerer et al., 2016) and by the weight of food sold in the period to analyse 2018. A deadweight of 10% is also applied here.

The lower groundwater consumption can also not be measured directly and is calculated by multiplying the costs for water supply of $1.92~\text{e/m}^3$ and the costs for wastewater of $2.11~\text{e/m}^3$ (City of Vienna, 2019c) by the calculated water consumption per avoidable food waste (Pladerer et al., 2016). This value is then multiplied by the weight (in tons) of food sold in the period to analyse 2018 and the deadweight of an assumed 10% is deducted.

TABLE 4-16: MONETISED ENVIRONMENTAL IMPACTS

Environment	
Reduction of greenhouse gas emissions avoided emissions per tonne of food multiplied by the social costs per tonne of CO2 multiplied by the number of tonnes of foodstuffs sold in 2018 minus deadweight = 10%	€ 303 660
Less land use in agriculture monetary societal benefit of avoided land area per tonne of food multiplied by the number of tonnes of foodstuffs sold in 2018 minus deadweight = 10%	€ 756 201
Lower groundwater consumption costs for water supply and wastewater multiplied by the water consumption in m³ per avoidable ton of food multiplied by the number of tonnes of food sold in 2018 minus deadweight = 10%	€ 4 026 808
Overall impact of the SOMA social supermarkets	€ 5 086 668

4.9. PARENT ORGANISATIONS

Many of the social supermarkets of SOMA Österreich & Partners are operated by large parent organisations. The operation of social supermarkets gives these organisations a greater **presence in the population**, on the one hand because some supermarkets stand out in the cityscape and on the other hand because the media repeatedly report on social supermarkets.

In addition, through the social supermarkets, the parent organisations build up contacts with companies that supply goods. In this way, the organisations gain a **greater presence in the private sector or trade**. In the past, these contacts have already facilitated the acquisition of sponsorship funds.

Furthermore, the parent organisations generate **additional income or** even **losses** through the social supermarkets and, if they also offer other services, can **exploit synergies**.

4.9.1. Impact chain "Parent organisations"

Tabl4 4-17 below shows the entire chain of impacts.

TABLE 4-17: IMPACT CHAIN OF PARENT ORGANISATIONS

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
Money	Operation of SOMA supermarkets and ca- fés	Number of SOMA su- permarkets	Higher presence in the population and improved image Greater presence in the private sector/trade Additional income or losses Broader range of services to exploit synergies	Impacts that would also have occurred through other service offerings

4.9.2. Calculation of stakeholder-specific monetarised impacts

Table 4-18 shows which impacts of the parent organisations were evaluated or not. Some impacts for the organisations, such as a higher presence in the population and the possibility of exploiting synergies through a broader range of services, could not be quantified and evaluated within the framework of this study with the available data material. In total, the parent organisations benefit from net impacts amounting to **5 400 euros**.

TABLE 4-18: MONETARISED IMPACTS OF PARENT ORGANISATIONS

Parent organisations	
Higher presence in the population and improved image not quantifiable and assessable on the basis of the data available	-
Greater presence in the private sector/trade membership fee of a fundraising association or similar networks multiplied by the number of supporting organisations minus deadweight = 10%	€ 5 400
Additional income or losses considered as input	-
Possibility to use synergies through a broader range of services not quantifiable and assessable in the context of the study	-
Overall impact of the SOMA social supermarkets	€ 5 400

4.10. SUPPLIERS

The suppliers of social supermarkets include all those companies that provide services and products for the supermarkets. These include, among others, property owners of business premises, energy and gas suppliers, material suppliers and the transport companies that collect food from companies and deliver it to the supermarkets.

In many SROI analyses, impacts for suppliers are only considered in the analysis to a very limited extent, because the deadweight of the impacts is usually almost 100%. The discussions in the SROI analysis working group, as well as an interview with a freight forwarder, have shown that in the case of SOMA Österreich & Partner, the net impacts for suppliers are essential for the analysis.

A survey of the supermarkets showed that many of the shops rented for social supermarkets would not be re-let within three months due to their location and condition. Furthermore, freight forwarders do not have 100% capacity utilisation and could not immediately compensate for the orders of SOMA Österreich & Partner. Therefore, suppliers benefit from higher capacity utilization and additional income.

In addition, SOMA Österreich & Partner is a special customer for the freight forwarders, as the umbrella organisation collects goods from many different companies. Through this, the freight companies make **new business contacts**, which help in the acquisition of new customers.

After all, freight forwarders also make a social commitment through this cooperation. Some companies offer SOMA Österreich & Partners special prices. This cooperation with SOMA offers the companies an **opportunity to communicate their social commitment** to the outside world.

The employees of the forwarding agencies also know that their work contributes to society and they benefit from a **knowledge of doing something good**.

4.10.1. Impact chain "Suppliers"

The entire impact chain of suppliers is shown in Table 4-19 below.

TABLE 4-19: IMPACT CHAIN SUPPLIERS

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
N/A	Procurement of additional orders	Quantity of trans- ported goods Number of orders	Higher capacity utilization and additional revenues Maintaining new business contacts Possibility to communicate social commitment Knowledge of doing something good (employees)	Impacts that would also have occurred through other service offerings

4.10.2. Calculation of stakeholder-specific monetarised impacts

The valuation methods and calculation for the monetarised impacts are shown in Table 4-20. The total impact of the suppliers is **1 275 563 euros**.

For example, the opportunity for companies to communicate their social commitment was evaluated using a proxy indicator, the average corporate donation in Austria in 2018, amounting to 6 360 euros. This value was multiplied by the number of transport companies, which worked for SOMA Österreich & Partners in 2018. A deadweight of 10% was deducted from this figure, which reflects the probability that the freight forwarders would have received similarly diverse business contacts from other customers if SOMA Österreich & Partner did not exist.

TABLE 4-20: MONETISED IMPACTS OF SUPPLIERS

Suppliers	
Higher capacity utilization and additional revenues available in monetary terms on the basis of a complete survey minus deadweight = 60%	€ 1 162 127
$\label{eq:maintaining new business contacts} % \[\begin{array}{c} \text{Maintaining new business contacts} \\ \text{average revenue per customer of a forwarding agency} \\ \text{multiplied by the number of transport companies travelling for SOMA \"Osterreich and partners} \\ \text{minus deadweight} = 10\% \\ \[\begin{array}{c} \text{Maintaining new business contacts} \\ Ma$	€ 90 000
Possibility to communicate social commitment average company donation per year multiplied by the number of transport companies travelling for SOMA Österreich and partners minus deadweight = 30%	€ 17 808
Knowing of doing something good (employees) average donation in 2018 from private individuals multiplied by the average number of employees in SMEs multiplied by the number of transport companies travelling for SOMA Österreich and partners minus deadweight = 30%	€ 5 628
Overall impact of the SOMA social supermarkets	€ 1 275 563

4.11. SOCIAL INSURANCE INSTITUTIONS

The social insurance institutions in Austria administer pension, health and accident insurance. They receive **additional contributions** by regular and transit jobs in the social supermarkets.

4.11.1. Impact chain "Social insurance institutions"

The impact chain for the social insurance institutions is shown in Table 4-21 below.

TABLE 4-21: IMPACT CHAIN SOCIAL INSURANCE INSTITUTIONS

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
N/A	Provision of employ- ment	Number of employees	Supplementary social security contributions	Reversed unemploy- ment rate in the trade sector

4.11.2. Calculation of stakeholder-specific monetarised impacts

Contributions to social security schemes are already available in monetary terms and are taken from internal social market documents. In addition to contributions to pension, health and accident insurance, this item also includes contributions to unemployment insurance. This results in total impacts amounting to 493 298 euros.

TABLE 4-22: MONETARISED IMPACTS OF SOCIAL INSURANCE INSTITUTIONS

Social security	
Additional social security contributions through TAKs available in monetary terms on the basis of a complete survey minus deadweight = 20%	€ 443 907
Additional social security contributions by regular employees monetary available on a full survey	
minus deadweight = 94.67%	€ 49 391
Overall impact of the SOMA social supermarkets	€ 493 298

4.12. AUSTRIA'S EMPLOYMENT OFFICE AMS

Some of SOMA Österreich & Partner's social supermarkets function as socially integrative companies, which have set themselves the goal of making it easier for job seekers to enter the primary labour market. They offer transit jobs or taken on training staff from AMS (hereafter used for Austria's employment office and its commonly used acronym AMS, standing for Arbeitsmarktservice) for this purpose. In this way, these social supermarkets support the AMS in qualifying people. Furthermore, the social supermarkets create not only transit jobs, but also regular jobs.

The AMS thus benefits from gaining additional contributions to unemployment insurance and from savings in the payment of unemployment benefits and emergency unemployment assistance for those persons who work as transit workers in the social supermarkets of SOMA Österreich & Partner.

4.12.1. Impact chain AMS

The entire impact chain for the stakeholder AMS is shown in Table 4-23 below.

TABLE 4-23: IMPACT CHAIN OF THE AMS

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
Subsidies Labour cost subsidies	Provision of employ- ment	Number of employees Number of employed transit workers	Additional contributions to unemployment insurance Savings of unemployment benefit/ emergency unemployment assistance	Possibility of an alter- native job

4.12.2. Calculation of stakeholder-specific monetarised impacts

The impacts of the social supermarkets for the AMS are economic and monetary impacts. The impact of the additional contributions to unemployment insurance is included in the benefit for the social insurance institutions, so that the calculated benefit for the AMS is **838 990 euros**. The calculation of the impacts for the AMS are shown in Table 4-24 below.

TABLE 4-24: MONETARISED IMPACTS OF THE AMS

AMS	
Additional contributions to unemployment insurance impact included in the benefit to the social security system	-
Savings on unemployment benefit/emergency unemployment assistance	
average daily rate for unemployment benefit / emergency assistance / needs-based minimum benefit	
multiplied by the number of transit workers who were active in social supermarkets in 2018	
multiplied by 50%, assuming that in the alternative scenario 50% would have received unemployment benefit or emergency unemployment assistance and 50% of the transit workers' needs-based minimum benefit	
multiplied by the average time transit workers stay in the company	
minus deadweight = 20%	€ 838 990
Overall impact of the SOMA social supermarkets	€ 838 990

4.13. LOCAL AUTHORITIES

The local authorities include the municipalities, the federal states and the federal government. These usually invest in the social supermarkets in the form of subsidies, but they also benefit from the supermarkets in the form of tax and duty revenues. These include the receipt of sales tax and wage tax. Furthermore, the Austrian federal states save in the payment of the needs-based minimum benefit for those transit workers who would be entitled to it in the event of unemployment.

4.13.1. Impact chain "Local authorities"

The chain of impact of local authorities is shown in Table 4-25.

TABLE 4-25: IMPACT CHAIN LOCAL AUTHORITIES

Input	Organizational activity	Output	Outcome (impacts)	Deadweight
Subsidies	Payment of taxes and duties through sale of goods and employ- ment of staff	Number of products sold Number of employees	Receipt of taxes and fees Receipt of sales tax Receipt of wage tax Savings of needs- based minimum bene- fit	Percentage of impacts that would have oc- curred even without the SOMA supermar- kets from the sale of food in regular super- markets

4.13.2. Calculation of stakeholder-specific monetarised impacts

The calculations of the monetarised impacts are shown in Table 4-26 below. Overall, the local authorities benefit from the social supermarkets of SOMA Österreich & Partner with a net income of **881533 euros**.

TABLE 4-26: MONETARISED IMPACTS OF LOCAL AUTHORITIES

Local authorities	
Additional income tax revenues is monetary in nature minus deadweight = 20%	€ 16 921
Receipt of sales tax is monetary in nature minus deadweight = 95%	€ 219
Receipt of other taxes and fees is monetary in nature plus deadweight = 50%.	€ 25 403
Savings of needs-based minimum security average daily rate for unemployment benefit / emergency benefit / need-based minimum benefit multiplied by 50% of the transit workers that were active in social supermarkets in 2018 multiplied by the average time transit workers stay in the company minus deadweight = 20%	€ 838 990
Overall impact of the SOMA social supermarkets	€ 881 533

5. SROI value - total account

The last step is to calculate the concrete SROI value for the defined period (2018). For this purpose, as described above, the (financial) investments are aggregated and compared with the social impacts assessed in monetary terms and the existing monetary impacts.

Comparing the extrapolated investments for 2018 with the sum of the monetarised impacts, the **SROI** value is 8.47. This means that every euro invested creates impacts in the monetarised equivalent of 8.47 euros.

Table 5-1 shows an overall view of the SROI analysis and presents the investments and profits of the individual stakeholders, which were examined in more detail beforehand.

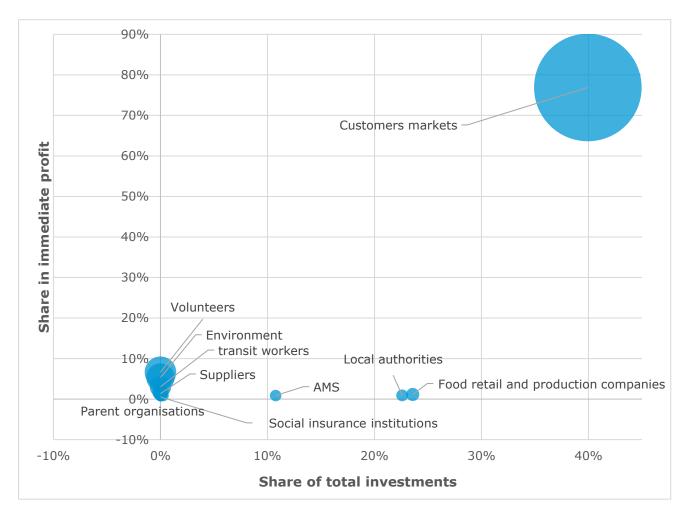
TABLE 5-1: INVESTMENTS AND SOCIAL VALUE OF SOMA ÖSTERREICH & PARTNERS - OVERVIEW

Stakeholders	supermark	in the social ets of SOMA Partner (in €)	Impacts (in €)		Share of the profit
Customers of the supermarkets	funds through purchase of goods	€ 4 507 736	e.g. financial savings, psy- chological relief, social con- tacts	€ 73 482 844	76.9%
Customers of the cafés	funds through purchase of goods	€ 28 220	e.g. financial savings, social participation	€ 797 545	0.8%
Food retail and production companies	financial means in the form of dona- tions and goods	€ 2 660 569	e.g. saving of disposal costs	€ 1 094 592	1.1%
Employees	Time, skills, abilities	-	e.g. income from employ- ment, increasing knowledge of food waste, improving so- cial skills	€ 1 701 665	1.8%
Transit workers	Time, skills, abilities	-	e.g. learning of employment-related skills	€ 2 895 895	3.0%
"Neustart" employees	Time, skills, abilities		e.g. avoiding imprisonment or fines, raising awareness of disadvantaged groups and food waste	€ 674 226	0.7%
Volunteers	Time, skills, abilities	-	e.g. knowing how to do good, raising awareness of disadvantaged groups and food waste	€ 6 331 013	6.6%
Environment	-	-	e.g. less emissions and consumption of resources	€ 5 086 668	5.3%
Parent organisations	financial ca- pacity	€ 92 159	e.g. greater presence in the private sector/trade	€ 5 400	0.0%
Suppliers	Time	-	e.g. additional revenues	€ 1 275 563	1.3%

Social insurance institutions	-	-	Additional SI amounts	€ 493 298	0.5%
Employment office	financial ca- pacity	€ 1 215 087	e.g. saving of unemployment benefits, emergency benefits	€ 838 990	0.9%
Local authorities	financial ca- pacity	€ 2 549 010	e.g. additional tax and duty revenue	€ 881 533	0.9%
General population	financial ca- pacity	€ 233 697	not included in analysis	not included in analysis	
SROI	l	€ 11 286 478		€ 95 559 232	8.47

The table shows that the stakeholders have different shares in the investments, but also in the total monetised net impacts. The following chart (Figure 5-1) illustrates that, with a share of 76.9%, the clients have by far the greatest benefit from the social supermarkets of SOMA Österreich & Partners.

FIGURE 5-1: STAKEHOLDER SHARES IN TOTAL INVESTMENTS AND TOTAL MONETISED IMPACTS



6. Summary

The NPO & SE Competence Center of the Vienna University of Economics and Business Administration was commissioned by SOMA Österreich & Partner to analyse the social value of the social supermarkets of SOMA Österreich & Partner. Subject of the analysis are 28 social supermarkets in Austria and their associated cafés. The observation period refers to the year 2018.

The evaluation is carried out by means of a Social Return on Investment (SROI) analysis, the aim of which is to assess the social added value created by SOMA Österreich & Partners as comprehensively as possible. The method aims to measure not only the financial, but explicitly also the social impacts of the project. The present analysis is based on the book "Social Return on Investment Analysis: Measuring the Impact of Social Investment" published by Then et al. (2017). An essential point is the identification of the most important stakeholders and their goals at the beginning. For each stakeholder group, the invested input is compared with the achieved output and the outcome in an impact value chain and an impact model is created. The impacts identified in this way are verified, supplemented, quantified and finally evaluated in monetary units as far as possible. In addition, the outcome must be adjusted for those impacts that would have occurred anyway (deadweight). Thus, the monetary value of the aggregated impacts can be compared to the total input available in monetary units. The resulting peak indicator is the SROI value, which is a ratio indicator that shows how the monetarised impacts are proportional to the money invested. A value of 1:2 signals twice as valuable social impacts as investments.

Every SROI analysis requires an **alternative scenario** for quantification and evaluation. In the present case of SOMA Österreich & Partner, it is assumed that social supermarkets (ceteris paribus) do not exist. According to this assumption, some food will be sold to other customers where there are other buyers with the corresponding logistics and free capacity. Trade or industry would dispose of other goods.

The study shows how the social supermarkets of SOMA Österreich & Partner affect the lives of various groups that are in contact with the social supermarkets, so-called stakeholders, in a variety of ways. The following groups were identified as stakeholders and included in the analysis:

- Customers of the supermarkets and cafés
- Food retail and production companies Employees
- Transit workers
- Employees through the "Neustart" programme
- Volunteers
- Environment
- Parent organisations
- Suppliers
- Social insurance institutions
- Austria's Employment Office ("AMS")
- Local authorities

In summary, the benefits of SOMA Österreich & Partner, i.e. the impacts of SOMA from the perspective of the stakeholders, could be assessed and evaluated in monetary terms.

Based on the surveys and calculations carried out here, the total **monetarised impacts** for the year 2018 amount to **95 559 232 euros**. This contrasts with **investments of 11 286 478 euros**, which are largely made up of sales revenues, subsidies, service agreements and donations.

The greatest social added value is created for the **customers of the supermarkets**. They account for **76.9%** of the total impact. These are monetarised impacts worth **73 482 844 euros**. In 2018 there were about 28 900 customers who regularly shop in the social supermarkets. They benefit in particular from financial savings and an improved quality of life and psychological relief resulting from greater financial freedom, less money worries and a more positive shopping experience. The social supermarkets enable customers to buy a broader range of products, try out ones and go to a supermarket where they can usually afford everything.

The second largest value is generated with a monetised social added value of **6 331 013 euros** (**6.6%**) among the **volunteers**. In 2018, 494 people volunteered in the 28 social supermarkets analysed. They benefit from being involved in meaningful activities that structure their everyday lives and from the positive feeling of doing something good. They are also sensitized to disadvantaged groups and the issue of food waste.

Finally, the third largest added value for society is generated for the **environment**, accounting for **5.8%** of the total impact. By reducing the disposal of food, more food is consumed and less food has to be produced overall. This leads to fewer greenhouse gas emissions, less land use in agriculture and lower groundwater consumption. In monetary terms, this benefit amounts to **5 086 668 euros**.

If all impacts, i.e. the total social added value, are related to the total investments made by SOMA Österreich & Partner, this results in a SROI value of 8.47. This means that every euro invested in the social supermarkets of SOMA Österreich & Partner creates impacts in the monetised equivalent of 8.47 euro. This is a relatively high SROI value, which is due to the fact that the social supermarkets, with relatively little investment, create a positive benefit for a very large group of clients. Social supermarkets offer goods that are a burden for enterprises to those people for whom they provide relief. Although the range of benefits of social supermarkets for customers is wide, everyone benefits from this relief. While some are happy to be able to afford more in other areas of life due to savings in the social market, other customers are relieved mentally in existential concerns.

In summary, the social supermarkets of SOMA Österreich & Partners have a very high impact. The monetarised social added value, related to the year 2018, were more than 8 times higher than the financial investments made.

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