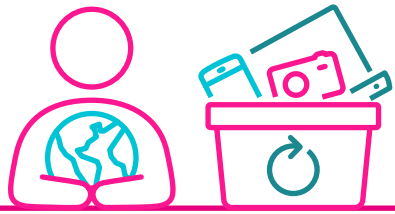
TECH-TAKEBACK

A Tech-Takeback Study

Jodi Harford and Amelia Burrell

THE SOCIAL VALUE OF REUSE

CIWM Funded by **The Chartered Institution of Wastes Management**



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THE SOCIAL VALUE OF REUSE: EXECUTIVE SUMMARY

This Tech-Takeback report, funded by the Chartered Institution of Wastes Management (CIWM), investigates the Social Value generated by the UK's reuse sector, with a specific focus on technology reuse for digital inclusion.

Context and Importance

Social Value is becoming central to public sector procurement and organisational strategies, as evidenced by policies such as the Public Sector Social Value Act 2012 and the new Procurement Act 2023. These policies prioritise the broader human and social impacts of decisions, beyond the financial and environmental considerations.

The concept of reuse – extending the life cycle of products by keeping them in use before they are recycled or remanufactured – is gaining recognition as a cornerstone of the circular economy. A 2023 SUEZ report predicts that by 2028, reuse organisations could manage over 15 million items. And a Green Alliance report published in January 2025 report notes that "redistribution [of tech] maximises the social and economic value of reused devices and prevents tonnes of e-waste" and calls on the Government to set targets for reuse, including making device redistribution a requirement for government contracts.

However, justifying the higher costs of reuse compared to recycling remains a challenge. The growing emphasis on Social Value presents a crucial opportunity for reuse organisations operating within the resource and wastes management sector to demonstrate their broader significance, transcending traditional financial metrics.

The research aimed to demonstrate that the resource and wastes management sector can support the Government's commitment to moving to a circular economy through the creation of a Circular Economy Routemap and accelerating towards net zero, by helping to deliver:

New jobs in the repair and reuse economy.

A reduction in bills for residents in the UK by offering high quality reused items at lower prices.

Supporting people who are currently unemployed into employment through the provision of reused items (laptops for digital inclusion being just one example).

A greater capture of rare earth metals from the disassembly of end-of-life products (resource security).

A contribution to reducing carbon by reducing the need for new product manufacturing.

Project Objectives

Quantify
the Social Value generated by reuse initiatives.

Develop
and pilot a Social Value credit model centred on tech reuse for digital inclusion.

Analyse
existing Social Value frameworks to identify gaps and propose bespoke measures to quantify the Social Value of reuse within the resource and waste management sector.

Methodology

The study employed a mixed-methods approach, combining quantitative data analysis with qualitative assessments. Key data sources included Tech-Takeback's operational data, industry reports, and stakeholder feedback from the reuse and public sectors. Social Value was measured using three widely respected frameworks and their associated tools:

1. TOMs **(Themes, Outcomes, and Measures Framework)** – A national framework connecting broad social improvement objectives with measurable activities, frequently used in local authority bids and tenders.

2. HACT **(Housing Associations' Charitable Trust Social Value Bank)** – Focuses on the subjective changes in people's social, emotional, and economic well-being, initially designed for housing but also applicable to reuse organisations.

3. LOOP **(National Social Value Standards Framework)** – A business reporting tool integrating qualitative and quantitative measures, with specific relevance to the waste, utilities, and not-for-profit sectors.

Each framework and tool has a different intended function and relies on different methodologies, which can lead to huge variations in the Social Value calculated. For example, the HACT framework assigns value to any changes to individual well-being that are achieved through direct interventions, alongside benefits to society and the exchequer. This can make the figures calculated seem unrealistically high in comparison to TOMs or LOOP; in reality, each tool is simply measuring different impacts.

Key Findings

Social Value Impact: The resource and waste management sector generated an estimated Social Value of between £120 million and £346 million in 2023/24, through collecting, processing and preparing items for reuse.

Tech-Takeback's Impact: The total Social Value of Tech-Takeback's reuse activities, including redistributing laptops for digital inclusion, was calculated to be:

- £657,000 by TOMs,
- £1.1 million by LOOP, and
- £19 million by HACT.

The higher HACT figure reflects the values assigned to individual well-being and benefits to the Exchequer as a result of our data protection and digital inclusion interventions.

Reused vs New: The significant benefits of reuse over new manufacturing is evidenced by the proportion of Social Value generated by Tech-Takeback, through collecting, preparing, and redistributing laptops, regardless of their onward use:

- £601,000 by TOMs (91% of total SV impact),
- £654,000 by LOOP (60% of total SV impact), and
- £15 million by HACT (79% of SV impact).

Latent Social Value: The 20 million unused but functional laptops and tablets currently stored in UK households could generate up to £44.7 billion in Social Value (Based on HACT) if repurposed for digital inclusion.

Social Value Credit Pilot: Exceeded expectations with 60 laptops funded and distributed to digitally excluded individuals, generating £258,000 of Social Value (an average of £43,000 per device). This demonstrates the potential for the Social Value Credit model to become a sustainable and income-generating initiative for Tech-Takeback and similar organisations.

Conclusions

The widely-varied results from different Social Value tools underscore the complexity of measuring social impact, with no single tool providing a complete picture, making it difficult to identify which tool is most appropriate for the reuse sector.

Tech-Takeback's Social Value Toolkit (Appendix 7) can help reuse organisations understand which tool(s) might be most appropriate for their needs, based on the impacts they are hoping to measure, and why. Where possible, using two different tools can give a more comprehensive overview of an organisation's Social Value.

The report also identifies significant gaps in current Social Value measures, particularly the lack of metrics tailored to reuse. This absence can diminish incentives to prioritise reuse over recycling, disadvantaging the sector.

To improve Social Value accounting for reuse, the report recommends bespoke measures, including:

Waste Diversion: Quantifying the tonnes of potential waste diverted for reuse.

Reduction in Manufacturing: Tracking reductions in newly manufactured items purchased.

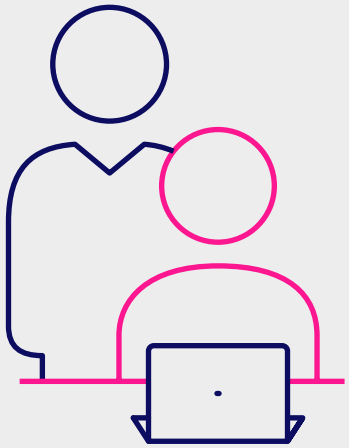
Wellbeing Metrics: Measuring the impact on wellbeing, such as reduced climate anxiety.

Despite these challenges, our research clearly demonstrates the significant Social Value that the resource and wastes management sector delivers through reuse, and identifies enormous potential for growth. Properly quantifying these benefits could bolster the UK's transition to a low-carbon, circular economy, making reuse initiatives more attractive in public procurement and business strategies. The findings present a compelling case for prioritising reuse over the purchase of new goods, and investing in initiatives to recover and repurpose items before they reach the end of their useful lives. They may also have implications for product design; designing for reuse may be seen as more appealing if the Social Value is better understood.

Toolkit and Future Directions

The Tech-Takeback Social Value Credit Pilot indicates strong interest among public sector contractors, local authorities, and private companies in funding reused laptops for digital inclusion. This interest suggests that the Social Value Credit model could evolve into a sustainable, income-generating initiative.

Recognising the challenges of calculating Social Value, Tech-Takeback has developed a Social Value toolkit to assist reuse organisations in navigating the complexities of Social Value measurement. This toolkit is designed to help organisations determine what to measure, identify the most suitable tools, and implement the process effectively.



Recommendations

A more formalised consortium is required to work on behalf of the resource and waste management sector to promote, facilitate and action the following recommendations:

The findings of this report should be used to raise awareness of the importance of reuse in product lifecycles, campaign for change and effect wider societal behaviour change.

All reuse organisations need to calculate the Social Value benefit. Tech-Takeback's Social Value toolkit can assist with this.

All recycling, waste and resource management companies with public sector contracts should consider funding socially valuable reuse projects as part of their contractual Social Value obligations.

A sector-wide survey or similar could provide evidence on reuse to enable more accurate and transparent sector-wide Social Value calculations.

The resource and waste management sector could work with existing Social Value framework and toolkit providers to:

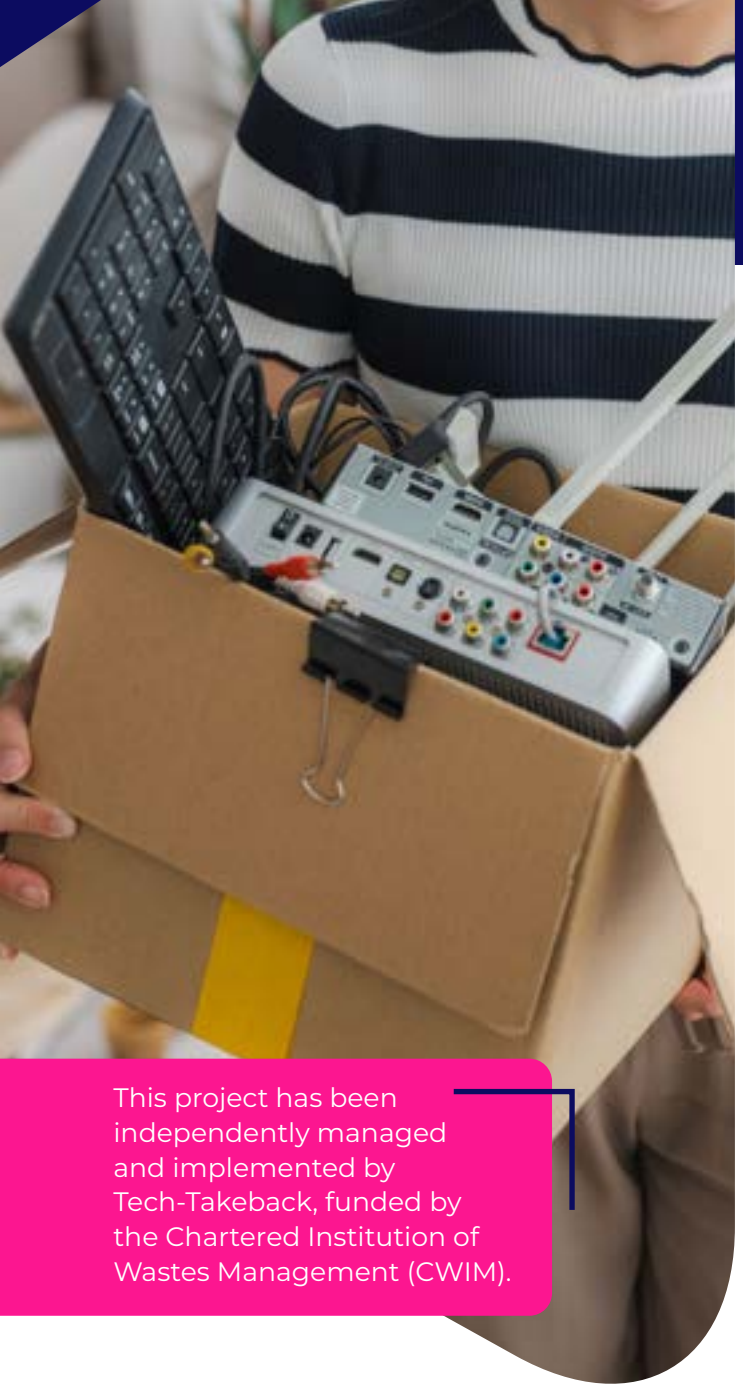
a. develop new measures that capture the real Social Value of reuse.

b. explore how Micro and SMEs can also be supported to access their products in a more affordable way.

Reuse companies to build a reporting matrix to capture and evidence the Social Value created through the onward journey of their reused and refurbished products, including digital tracking where appropriate.

Since no one Social Value tool currently provides a full picture of Social Value, sector best practice should be to provide at least two calculations, using different frameworks for comparison and transparency.

In conclusion, this report highlights the significant Social Value generated by reuse, and provides the tools and recommendations needed to amplify these benefits; driving the sector forward in its contribution to a more sustainable, inclusive future.



This project has been independently managed and implemented by Tech-Takeback, funded by the Chartered Institution of Wastes Management (CWIM).

1 INTRODUCTION

1.1 Project Overview

1.1.1 Project Purpose

This project was developed in response to the growing importance of Social Value calculations in demonstrating impact, supporting Government and Local Authority tenders and attracting new income.

The key aims were as follows:

- **To calculate the potential Social Value** being created by reuse organisations in the UK, and the opportunities arising from this.
- **To create and run a Social Value credit pilot** based on tech-reuse for digital inclusion.
- **To analyse the gaps in existing Social Value frameworks** and identify bespoke Social Value measures that, if developed, could benefit reuse organisations operating within the resource and waste management sector.

1.1.2 Political Context

Social Value is becoming an increasingly important measure:

- The UN Sustainable Development Goals (SDGs, 2025) set a global framework for sustainable development and impact reporting[7]. There is a global demand for policy alignment with the SDGs.
- The Social Value Act 2012 requires public bodies to consider how procurement could improve ESE wellbeing; thereby requiring businesses entering contracts with public bodies to demonstrate Social Value[8] and leading to the development of the National Themes, Outcomes and Measures (TOMs) framework.
- Policy Procurement Note PPN 06/20 and resultant Social Value Model requires all central government procurement to evaluate the Social Value of tenders and mandates a 10% minimum weighting for Social Value[9].

This increased focus on Social Value is leading to a proliferation of tools, platforms and methodologies to help monitor and measure impact.

1.1.3 Social context of WEEE, digital exclusion and cyber risk

6 MILLION TONNES of e-waste generated in the UK each year[10]

20 TONNES of working but unused IT equipment is being hoarded in UK households[11]

10 MILLION people in the UK are deemed to be digitally excluded[12]

The annual cost of identity theft against individuals in the UK is almost **£5.4BN**[13]

These are the issues that Tech-Takeback has focussed on when assessing the Social Value generated by reclaiming unwanted tech items from householders and SMEs, securely data-erasing them and redistributing them to support digital inclusion.

1.2 Project Aims and Objectives

There are four main objectives for this project:

01

Calculate the potential of the Social Value being generated by reuse organisations within the resource and waste management sector, and the opportunities arising from this. This will include:

a. Exploring three key Social Value frameworks and tools to identify their various strengths and weaknesses.

b. Using these tools to calculate the Social Value being delivered by Tech-Takeback.

c. Using stakeholder feedback and open-source data, calculate the potential Social Value being generated across the tech reuse sector.

02

Create and run a Social Value credit pilot project based on tech-reuse for digital inclusion, to identify whether there is a market for this approach and whether it represents a potential source of funding.

03

Identify bespoke Social Value measures that, if developed, could allow us to more accurately calculate the Social Value of reuse.

04

Suggest ways in which reuse companies could take advantage of identified opportunities, by developing a Social Value Toolkit for reuse organisations.

1.3 What is Social Value?

Social Value UK defines Social Value as the value that stakeholders experience through changes in their lives. It combines qualitative, quantitative and comparative information to assign financial or other values to the way in which an organisation's actions affect people's lives[14].

Some of this value is captured in market prices. But the main challenge is making invisible value – the value that we all know is being delivered but doesn't show on a budget sheet – visible. Being able to calculate our Social Value allows us to make and justify decisions based not only on the bottom line, but also on principles such as equality, wellbeing and environmental sustainability. An awareness of the Social Value we are generating will help us be more accountable for what happens as a result of our work; and judge our success on more than whether we have achieved our financial targets.

The measurement of Social Value is complex and subjective; what an organisation chooses to measure, their reasons for wanting to demonstrate Social Value and which tools and measures they choose to use will all affect the outcomes of their calculations.

However, most Social Value frameworks follow the same basic structure and principles:

Themes: overarching strategic goals.

Outcomes/Impacts: the changes resulting from an activity that will contribute to the theme (these may be positive or negative).

Measures/Metrics: a specific measurable activity undertaken to achieve an outcome.

Proxy values: measures usually have a proxy value attributed to them. Social Value is calculated by multiplying each measure by its associated proxy value.

It is important to note, however, that although Social Value principles suggest that all outcomes, including subjective ones, should be financially quantified, there is often a reluctance to assign economic value to personal social outcomes. As a result, many Social Value frameworks, including widely used ones such as TOMs, divide their measured outcomes into 'monetised' and 'non-monetised'. This means that quantifiable outcomes with direct financial impact are more likely to be included in Social Value calculations, with less tangible outcomes considered "additional Social Value" and measured/reported on qualitatively.

1.4 Reuse and Social Value

The waste and resources industry is changing rapidly and the sector is on a constant journey to refine and evolve its services; this is reflected in CIWM's shift in focus from waste management to resource management.

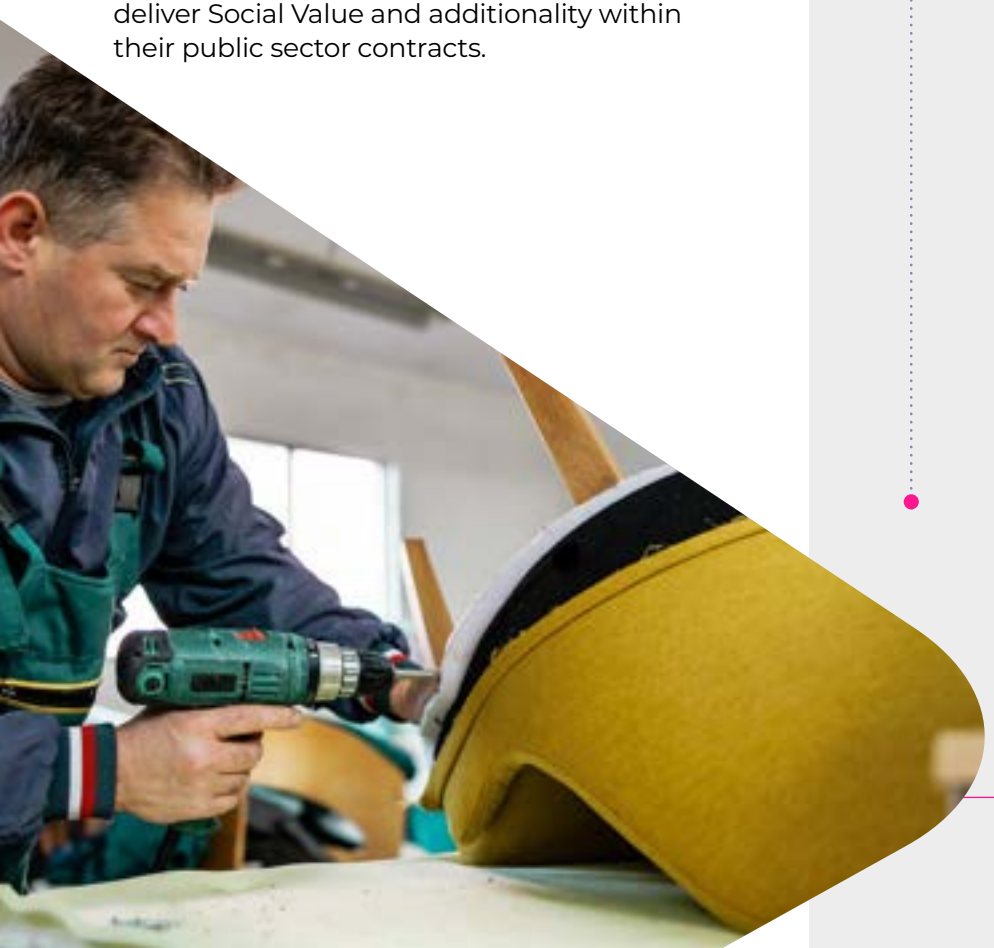
Within this new landscape, reuse is being recognised as a vital stage of circular economy and product life cycles, keeping functioning items in use for as long as possible before they are ultimately recycled/remanufactured at end of life. However, despite the social and environmental benefits of reuse projects, it remains difficult to justify their higher costs in comparison to recycling.

The increasing focus on Social Value, which "moves beyond using money as the main indicator of value, instead putting the emphasis on engaging people to understand the impact of decisions on their lives"[15] therefore provides opportunities for reuse organisations to demonstrate that their impact extends far beyond the balance book and reposition themselves as a vital service within the resource and waste management sector.

Social Value is a concept that is rapidly gaining traction. Since the introduction of the Public Sector Social Value Act 2012, the National Procurement Policy Statement (NPPS – from PPN 05/21) and PPN 06/20 which introduced min 10% Social Value for central gov contracts over £5m) and the new Procurement Act (which moves from Most Economically Advantageous Tender (MEAT) criteria to Most Advantageous Tender (MAT)), it is no longer enough to look at environmental impact in isolation; we need to be looking at the human and social impact of our work too. Social Value calculations are a way for companies to evidence their Community Social Responsibility (CSR) and Economic, Social and Environmental (ESE) targets whilst ensuring that the needs of their communities are embedded in their strategies and activities[16].

SUEZ's 2023 report, *Reuse – Seizing the opportunity*[17], suggests that by 2028, repair and reuse organisations have the potential to manage more than 15 million items, highlighting these organisations' significant impact on environmental sustainability, economic development and community well-being. This is particularly pertinent given that reuse initiatives often target underprivileged communities, providing access to affordable products and services that might otherwise be unavailable.

This project aims to explore and find ways to capture and quantify the unrecognised Social Value being created by reuse organisations operating within the resource and waste management sector, and to identify any opportunities to amplify this. This will produce further evidence to accelerate the UK's transition to a low-carbon circular economy; helping to justify and prioritise efforts to reduce waste, bridge socio-economic divides, and create a more sustainable and inclusive society. By focusing on reuse and digital inclusion in the UK, this project also seeks to demonstrate how reuse can help waste contractors to deliver Social Value and additionality within their public sector contracts.



For the purposes of this project:

Reuse is defined as any operation by which products or components that are not waste are used again for the same purpose for which they were conceived.

Reuse organisations are defined as organisations for whom a primary or secondary objective is extending the life cycle of products and materials by redistributing, refurbishing, repairing, or repurposing them, rather than disposing of them as waste. This project has focused primarily on organisations operating within the resource and waste management sector, including:

- **Waste and Resource Management Operations:** Businesses that collect and process residential or commercial waste, ideally taking steps to reduce items or resources being designated as waste.

  Examples: Suez, Veolia
- **Repair and Refurbishment Services:** Businesses that provide repair, refurbishment, and maintenance services to extend the life of products.

  Examples: Electronics reuse (Tech-Takeback), furniture restoration services, bicycle repair shops
- **Reuse Centres and Networks:** Facilities or networks that collect, sort, and redistribute used items, often operating on a local or regional scale.

  Examples: Community reuse centres, materials exchanges, reuse networks like Freecycle, Repair Cafés

Reuse Organisations operate on principles of circular economy, resource efficiency, and sustainability; aiming to reduce waste, conserve resources, and lower the environmental footprint.

1.5 Partners

1.5.1 Tech-Takeback

Tech-Takeback is a not-for-profit company that in 2020 launched the UK's first on-demand householder doorstep collection of end-of-life small electricals for reuse. As a circular economy driven organisation, we envision a world where discarded and end of use tech finds new purpose, leading to reduced e-waste and enhanced digital inclusion. Our mission is to redefine e-waste management and empower communities by promoting circular consumption and sustainable technological access, by providing safe, secure opportunities for householders and SMEs to pass on their unwanted tech to people who need it in our communities.

Tech-Takeback has managed and implemented this research project.

1.5.2 The Chartered Institution of Wastes Management (CIWM)

CIWM is the UK's largest resource and waste management professional membership body, with over 7,000 members. CIWM's purpose, as a Charity, is to move the world beyond waste. Their mission is to unite, equip and mobilise the professional community to lead, influence and deliver the science, strategies, businesses and policies for the sustainable management of resources and waste.

CIWM provided the funding for Tech-Takeback to undertake this research.

1.5.3 Project Consortium

To ensure that this project meets the needs of different organisation types across the sector, and that the measures and calculations are accurate and consistent with existing best practice, we assembled a consortium of expert partners and stakeholders to help inform, steer and review the project. (see section 2.2.2). These included reuse and/or Social Value experts from the following organisations:

- AbilityNet/Digital Brighton and Hove (Digital Inclusion provider)
- Breyer (Public Sector Housing Contractor)
- Freegle (Community Reuse Platform)
- Material Focus (Recycle Your Electricals campaign)
- Salvation Army Trading Division (charity shop chain, collect tech for reuse)
- Samtaler (Social Value consultancy agency)
- Suez (Waste and Resource Management company)
- University College London (Circular Metals Team, part of the UKRI Interdisciplinary Centre for Circular Metals)
- West London Waste Authority (Statutory Waste Disposal Authority).

1.6 Limitations

While this report provides a comprehensive assessment quantifying Social Value, several limitations should be considered:

Data Availability: Throughout the report, transparency regarding the data has been maintained, but several assumptions were necessary due to limited availability of data. This can be attributed to the current lack of research in this sector and lack of engagement in the sector-wide questionnaire.

Measurement Challenges: Differences in proxy value, combined with the different methods of quantifying the impact, lead to vast discrepancies in the Social Value calculations.

Scope: Tech-Takeback demonstrates that the ongoing impact of reused items generates significant Social Value, yet figures concerning other reuse organisations only account for the process of collecting and preparing items for reuse. Ultimately, underestimating the Social Value created.

Attribution: One aim of this project is to assess the Social Value of tech reuse for digital inclusion, using Tech-Takeback as a case study. This involves measuring the impact on a digitally excluded individual of receiving and utilising a refurbished laptop. However, although the laptop provided by Tech-Takeback may be the catalyst/vehicle for change, the Social Value is often created and facilitated by several organisations working in partnership. For this report, we have attributed the Social Value of a Tech-Takeback refurbished laptop to Tech-Takeback, but it is vital to note the input of other organisations in contributing to this value.

These limitations are explored in more detail in Section 6.2 of this report.

2 METHODOLOGY

2.1 Literature Review

A comprehensive literature review was undertaken at the start of this project. Google Explorer and Google Scholar was used to identify relevant articles, using key words such as “Social Value creation”, “quantifying Social Value” and “reuse sector” to generate appropriate content.

Topics explored included:

- Social Value definitions and principles.
- Existing frameworks, calculators and tools.
- Social Value calculations in other sectors and industries.
- Best practice, guidance and legislation.
- Challenges and risks.
- Practical applications, uses and opportunities.
- Relevant reuse sector studies, data and statistics.

In order to minimise research biases and ensure the reliability of the findings, articles were carefully selected. Priority was given to up-to-date sources, ensuring that the information reflects the most current research and developments in the field, and to articles that were highly relevant to the specific objectives of the study, with irrelevant sources being filtered out. Peer reviewed sources were predominantly chosen to guarantee credibility.

Throughout the literature review, it was apparent that there is widespread and growing interest in measuring and reporting social impact across various sectors. Despite this interest, a significant gap exists in the availability of comprehensive guidance and standardised methodologies for measuring Social Value. Many published reports omit detailed explanations of their methodologies and underlying processes, often due to privacy concerns, which hinders transparency and reproducibility.

A large amount of research has been conducted by charities on the Social Value generated by their shops and activities. While these findings are valuable, they primarily emphasise the broader, long-term impact of their work rather than focusing on the specific reuse activities that contribute to this value.

This lack of accessible information underscores the importance and necessity of this project, which aims to provide clear and practical guidance to organisations seeking to assess and report on the Social Value they are delivering through their work.

2.2 Stakeholder Engagement

2.2.1 Questionnaire

Following the literature review, a questionnaire was created to gather some of the data required to calculate the Social Value generated across the whole reuse sector.

The survey was created online using 'Survey Monkey' software and was distributed to CIWM members via email and newsletter. A deadline of 4 weeks was allowed to gather as many responses as possible.

The question was designed to eliminate any participants that did not operate as reuse organisations. Respondents who did not fit the criteria were directed to the end of the questionnaire; everyone else proceeded to the main questionnaire. A few 'grounding' questions were included at the start to ease the participant into the questionnaire and to add context to the detailed data collected in later questions.

Questions were grouped into the 5 overarching themes of the TOMs framework, and each question was designed to produce responses that could easily be entered into our chosen Social Value frameworks and tools. For instance, the first cluster focussed on employment, with questions asking, for example, the number of full-time equivalent employees employed on a contract within the past financial year. A large part of the questionnaire looked at the organisation's environmental impact, including CO2 emissions and waste streams, as these feature heavily in the TOMs framework.

To highlight some of the gaps in existing Social Value frameworks and measures, respondents were asked what they consider to be the most important social impacts of reuse. This question helped us to determine where existing tools fail to capture this value and identify new measures, specific to reuse organisations, that should be included in Social Value calculations.

Responses were collated into Microsoft Excel and Word documents for analysis.

2.2.2 Workshops

An initial workshop was held with consortium members to establish the scope of the project, explore barriers and opportunities and agree ongoing member input.

One-to-one meetings were then held with individual consortium members to explore issues in more detail. Members consulted with in this way included:

- **Bobby-Jay Lorraine** and **Elizabeth Obertelli**, Breyer Group
- **Anna Carmichael**, Freegle
- **Kate Graefe**, Samtaler
- **Sarah Ottaway**, Suez
- **Richard Shea**, Salvation Army Trading Division
- **Polina Pencheva** and **Rob Hewlett**, University College London (UCL)

This feedback was used to further inform the scope and direction of the project, explore the strengths, weaknesses and uses of different Social Value frameworks, and to critique the project's assumptions, calculations and conclusions.

A second workshop for consortium members was facilitated by UCL in July, exploring the following questions:

Why is Social Value/impact measurement important to the sector?

What are the current barriers to Social Value/ impact measurement in the sector?

What are the common set of indicators/ measures which could encompass a wider range of repair and reuse businesses/ projects/groups?

A final workshop was held in August 2024, giving consortium members the opportunity to review, comment and provide expert feedback on the findings of this report before it was finalised. Members who were unable to attend were invited to provide feedback by email. All feedback has been incorporated into this document.

The notes from these workshops are included in **Appendix 1**.

2.3 Social Value Calculations

Modelling the Social Value of reuse, both for Tech-Takeback and sector-wide, involved five key steps:

01 **Selection of the Social Value frameworks and tools explored and used by this project** (section 3).

02 **Analysis of each tool to identify any measures that might be applicable when calculating the Social Value of reuse.** Many of these (employment, apprenticeships, etc.) are applicable to organisations from any sector or industry; others, such as the diversion of hard-to-recycle waste from landfill, can be seen as more relevant to reuse. The results of this analysis can be found in **Appendix 2**.

03 **Identification of key activities** that we wanted to measure.

04 **Matching activities to appropriate measures within each framework** (and running calculations through each of the tools).

a. For Tech-Takeback, 3-year operational figures were used to generate an approximate value delivered in the lifetime of the company. Equivalent figures for 2023/24 were used to generate a Social Value calculation for the financial year. As a control measure, the calculations were repeated as though the laptops had been provided new, instead of being reused.

b. For the sector-wide calculations, 22 reuse organisations completed a survey to provide detailed figures for the financial year 2023/24. A blunt-tool multiplication of these figures provided a potential Social Value for the whole reuse sector.

05 **Sense checking and peer review.** All figures were double-checked internally by Tech-Takeback staff members to ensure accuracy and compliance with the seven Principles of Social Value, and were then passed on to three industry experts for independent peer review.

3 SOCIAL VALUE PRINCIPLES, FRAMEWORKS AND TOOLS

3.1 The Eight Principles of Social Value

Social Value International has developed eight principles that they believe should be applied when calculating Social Value; these have been drawn from principles underlying social accounting and audit, sustainability reporting, cost benefit analysis, financial accounting, and evaluation practice. These principles were adopted as a framework for this project:

01 Involve stakeholders to inform what gets measured and how

Values and measurements were informed by stakeholders in the activity through workshops, surveys and one-to-one information gathering.

02 Understand what changes

Value is created through intended and unintended changes, as well as changes that are positive and negative. Throughout this project, careful consideration was given to identifying, understanding and evidencing the changes that have taken place.

03 Value the things that matter There are various ways of achieving this

This project aims to calculate the Social Value being generated through reuse, so has focused primarily on those outcomes that have financial proxies assigned to them. However, this is for the purpose of highlighting gaps in existing measures, where quantifiable economic outcomes may be favoured over less tangible or personal ones.

04 Only include what is material

One of the most important decisions to make is which outcomes to include and exclude; there will be many outcomes, and we cannot manage and account for all of them. A key challenge of this project has been that existing tools largely overlook outcomes from reuse.

05 Do not overclaim

Only claim the value that activities are responsible for creating. Use baselines, trends and benchmarks to understand the extent to which a change is caused by the activity, as opposed to other factors.

06 Be Transparent

This principle requires that each decision is clearly explained and documented. All calculations and evidence used in this project have been included as appendices to this report, and any shortcomings have been highlighted and explained.

07 Verify the Result

Any calculation of value involves judgment and subjectivity, so appropriate independent assurance is required. Peer review by consortium members was used to validate the findings of this study.

08 Be Responsive

Optimising Social Value means delivering on societally agreed goals, using learnings from Social Value measurements to make improvements to existing activities.

When applied effectively, the eight principles provide a framework for more efficient use of an organisation's resources and time, and to communicate about to the good work that is being created[19].

3.2 Social Value Frameworks and Tools

There are numerous tools and frameworks to measure Social Value in the UK, catering to different industries, sectors, aims and agendas.

Each framework has different advantages depending on the goals of the organisation. Ultimately, the choice of Social Value measurement frameworks depends largely on an organisation's reason for measuring and the needs of the community it operates in[20].

It is important to note the differences between a Social Value framework and tool. We have used the Supply Chain Sustainability School's definitions[21]:

A framework is a set of inputs, outputs and outcomes designed to measure the sustainable social impacts of an organisation, project or activity. It sets out measures and proxy values and provides an outline on what and how these should be quantified and evidenced.

A tool is a resource (often online software) that helps organisations track, measure and report on their Social Value, based on defined measures and values.

Tools are generally designed to measure the social outcomes and impacts outlined in a specific Social Value framework. There are numerous tools and frameworks available; below is a range that have been identified and frequently referenced throughout the literature review:

- Sustainable Development Goals (SDGs) framework.
- Themes, Outcomes and Measures (TOMs) framework.
- Housing Association's Charitable Trust (HACT) framework.
- LOOP Social Value tool.
- Thrive Social Value tool.
- SocialvalueUK self-assessment tool.

To determine a "best fit" calculation for reuse organisations within the resource and waste management sector, this project has focussed on three specific frameworks and their associated tools:

Framework	Tool	Commonly referred to as
The National Themes, Outcomes and Measures	The Social Value Portal	TOMs
Housing Association Community Trust Social Value Bank	Social Value Insights	HACT
The National Social Value Standards	LOOP	LOOP

3.3 TOMs

3.3.1 Overview

The National Themes, Outcomes and Measures (TOMs) is a sector agnostic national framework (with associated tool, The Social Value Portal) for assessing Social Value.

It aims to promote positive social change; connecting a broad vision for social improvement with strategic objectives that can be expressed as measurable activities. It was chosen for this project because it is frequently used to demonstrate Social Value in Local Authority bids and tenders; this is often a key driver for reuse organisations when calculating Social Value.

3.3.2 Purpose

TOMs is designed to standardise the measurement and reporting of Social Value in public procurement and business activities. For organisations new to Social Value, it offers an accessible, ready-to-use solution that can be applied to any project. For those more advanced in their Social Value journey, the framework serves as a baseline standard, encouraging them to integrate these metrics into their existing measurement approaches[22].

> **"TOMs claims to have "been specifically designed to embed local priorities and sign-post businesses to areas of the greatest need, where their actions will add the most value[23]".**

As such, it is very effective in assessing the impact of a discrete project in a certain geographical area, and so is frequently used to measure the Social Value delivered in contract lifetimes.

It is predominantly used by Local Authorities and their contractors, helping them with:

- Calculating projected Social Value to support bids and tenders.
- Procurement and setting targets to be implemented over contract lifetimes.
- Measuring and reporting Social Value delivery.

Samtaler estimate that around a third of all councils in England and Wales rely on TOMs for their Social Value calculations[24].

3.3.3 Framework

TOMs is comprised of 5 key themes (Work, Economy, Community, Planet and Innovation), with 28 outcomes and 174 measures. 72% of these measures are monetised (have proxy values assigned to them); others are recorded without assigning a value. As per the examples below, the monetised measures within TOMs tend to be quantitative, with an emphasis on economic outcomes, whereas those that are non-monetised tend to be more qualitative.

Theme	Outcome	Measures
Work	*One outcome within the theme of work is:* More local people in employment	*The following measures apply to this outcome:* • No. of local direct employees (FTE) hired or retained on contract: **Monetised** • No. of local direct employees (FTE) (TUPE transfers) retained on contract: **Monetised** • No. residents (FTE) employed from listed sub-localities (direct/supply chain): **Monetised** • No. of local people (FTE) on contract employed through the supply chain: **Non-Monetised** • Percentage of local employees (FTE) on contract: **Non-Monetised**
Planet	*One outcome within the theme of Planet is:* Carbon emissions are reduced	*The following measures apply to this outcome:* • Savings in CO2 emissions on contract achieved through de-carbonisation: **Monetised** • Policy and programme to achieve net zero carbon by 2050 or before: **Non-Monetised** • Contributions made on the contract to own carbon offset fund or external provider: **Monetised** • Carbon Certification: **Non-Monetised**

3.3.4 Methodology

The methodology underlying the TOMs framework is robust, drawing on extensive research, government data, and cost-benefit analysis techniques as outlined in the Treasury Green Book and other public-sector guidelines. Each measure within the framework has been carefully selected by the National Social Value Taskforce to address specific societal needs and is allocated a financial proxy value where relevant. This allows organisations to quantify the additional contribution a project makes to society in terms of fiscal savings, broader economic benefits, and value to local communities. The framework is supported by extensive research, with a dedicated team reviewing over 1,000 research papers annually to ensure the accuracy and relevance of its proxy values[25].

Many of the TOMs proxy values are rooted in the Unit Cost Database (UCD) developed for the UK Government. They are based on principles outlined by HM Treasury, specifically focusing on monetising economic, environmental, and social impacts, with a particular emphasis on potential savings for the public sector. Where the UCD does not provide a proxy value, new ones are developed in line with governmental guidance[26]. The framework also incorporates considerations of deadweight and attribution.

3.3.5 SWOT Analysis

Strengths

- Allows organisations to track the Social Value they are delivering in their day-to-day activities and identify opportunities to operate more sustainably/responsibly.
- Aims for full transparency – claims to be open sourced, fully accessible to the public, and open for scrutiny.
- Detailed evidence requirements – calculations feel robust and trustworthy.
- Access to detailed framework and handbook make this a user-friendly experience.
- Combination of monetised and non-monetised measures give a comprehensive picture of Social Value being delivered (however, it is not clear why some are non-monetised).
- Social Value Portal is an SME applying for B Corp status.

Opportunities

- The next iteration of TOMs is said to be more impact-orientated and user-friendly.
- A limited free version is available on the Social Value Portal, giving all organisations access to the same measures.

Weaknesses

- Not really designed to measure the impact of direct interventions on individuals, so may be less user-friendly for VSEs looking to demonstrate the qualitative impact of their work.
- Some measures can be confusing and it is easy to double-count. It is not always clear which measure is most appropriate to use.
- Detailed evidence requirements make it time consuming to use; the evidence is not always easy to obtain.
- Proxy values are often much lower than the actual value (e.g., expert hours).
- Very little emphasis on environmental impact of reuse – recycling valued highly.

Threats

- Lack of emphasis on the ongoing social impact (i.e. following an intervention) can lead to lower figures than other tools. Since this is established as a trusted framework, this calls other impact measurements into question.
- This is the most commonly used framework within Local Government and procurement but, of the three frameworks and tools we have evaluated, it is arguably the least suited to reuse organisations.

3.4 HACT

3.4.1 Overview

The Housing Association Community Trust (HACT) Social Value Bank offers a different approach to Social Value calculations; placing the emphasis on measuring the subjective change in people's social, emotional and economic wellbeing resulting from actual experiences.

Its primary focus is housing and related sectors but many of the measures can equally be applied to other sectors and industries.

HACT was chosen for this project for two key reasons:

01 Public sector housing contractors are a key route to market for the Social Value Credit scheme (Appendix 1).

02 HACT's purpose and methodology are markedly different to other frameworks and tools assessed during this study.

3.4.2 Purpose

The HACT Social Value framework is a specialised tool designed for the housing sector, enabling organisations to measure, demonstrate, and maximise the Social Value generated by their activities. By assigning monetary values to social outcomes, the framework allows organisations to clearly demonstrate the value they add to the communities they serve[27]. Additionally, it guides decision-making by highlighting which activities or investments generate the most significant Social Value, ensuring that resources are allocated effectively. The framework also supports Social Value reporting, aligning with broader policy and regulatory requirements.

3.4.3 Framework

HACT measures more than 100 outcomes grouped into ten themes (Employment, Local Environment, Health, Financial Inclusion, Youth, Social Groups and Hobbies, Physical Activity, Homelessness, Household Maintenance and Environment). Each outcome has just one measure associated with it. HACT varies from TOMs and LOOP by applying financial proxy values to **all** measures, including qualitative or subjective changes to individual wellbeing and life circumstances, for example:

Theme	Outcome	Measures
Employment	*One outcome within the theme of Employment is:* Full-time employment	*The following measure applies to this outcome:* Record of individuals moving from unemployment into FT employment
Health	*One outcome within the theme of Health is:* High confidence (adult)	*The following question should be asked before and after an intervention. Respondents must move from 3 or 4 on first asking to 1 on the second asking:* Have you recently been losing confidence in yourself? 1) Not at all 2) No more than usual 3) Rather more than usual 4) Much more than usual

3.4.4 Methodology

The HACT Social Value Bank is a vast collection of free data, assigning financial value to social outcomes based on census information. It claims to deliver a standard benchmark for measuring impact, providing consistency through a community-minded approach.

HACT proxy values incorporate calculations based on interventions' impact on health, wellbeing and the Exchequer. These proxy values are based on public sector data, national datasets and ONS wellbeing data and are regularly updated in line with new statistics and inflation/GDP to ensure accuracy. Unlike TOMs, HACT does not weight its calculations according to geographical area.

HACT offers an evidence-based system for quantifying and monetising the social impact of housing-related activities. The methodology primarily uses the Wellbeing Valuation approach, which measures the success of social interventions based on how much they increase people's subjective wellbeing. This approach relies on statistical methods, specifically regression analysis, to estimate the relationship between various outcomes and subjective wellbeing[28]. Through multivariate ordinary least squares regression analysis, the framework can estimate the Social Value of different outcomes by comparing changes in wellbeing with changes in income[29].

The Social Value Bank's comprehensive list of outcome values is derived from extensive research. These values reflect the impact of different activities on people's quality of life, providing organisations with a clear and consistent way to measure and communicate the Social Value they create. HACT also employs rigorous methodologies to account for deadweight and attribution, ensuring that the calculated Social Value accurately reflects the specific impact of the organisation's efforts. Deadweight is addressed by using control groups and historical comparisons to determine what changes would have occurred without the intervention, while attribution is handled through careful analysis of contributions made by different parties involved.

A particular strength of the HACT framework is its clear evidence requirements, which require that the impact is tracked and evidenced over an extended period to prevent over-claiming on short term impacts. This does, however, create challenges for organisations wishing to track impact on vulnerable or marginalised groups of people, who tend to be transient and may therefore be difficult to follow up with. The evidence also tends to be highly subjective; for example, relying on the individual to report on whether – and to what extent – they have grown in confidence as a direct result of an intervention.

3.4.5 SWOT Analysis

Strengths

- Great tool for measuring the impact of direct interventions on individuals – perfect for VSEs looking to demonstrate the impact of their work.
- Calculations include robust and transparent adjustments for deadweight, additionality, etc.
- Generally clear evidence requirements, easy to obtain and demonstrate.
- Clear and easy user interface, easy to know which measures to use, etc.
- Ability to track and measure impact over an extended period leads to more meaningful calculations.
- A non-profit organisation.

Weaknesses

- Evidence is largely based on surveys of impacted individuals:
  – answers are subjective
  – users may feel pressured to give the answer the organisation wants to hear, skewing the results to show higher Social Value.
- Some outcomes are extremely broad and open to user interpretation. Increased confidence, for example.
- Required measurements are not always consistent. Training (non-employer) measures the number of person-hours recorded; training (employer) seems to require number of people enrolled.
- Very little emphasis on environmental impact.
- Some measures are oddly specific (e.g., the measure for the outcome "buys recycled products" is how regularly the respondent "buys recycled paper products such as toilet paper or tissues").
- Not always clear which measure is most appropriate.
- UK-wide measures with no weighting according to area.

Opportunities

- HACT are reputationally happy to work with organisations to develop new/bespoke measures.
- Organisations delivering front-line Social Value have an effective tool to quantify the impact of their work to stakeholders, funders and decision makers.

Threats

- Emphasis on wellbeing means that Social Value figures are much higher than those generated through other calculators – could lead to mistrust or accusations of overcounting.
- Designed for use by Public Sector Housing Contractors: the tool may have limited use/recognition outside this market.

3.5 LOOP

3.5.1 Overview

LOOP falls somewhere between TOMs and HACT in its methodology.

It is designed for business reporting and can be used to facilitate UK-wide and specific area analysis. Incorporating a mix of qualitative and quantitative measures into its calculations, it markets itself as "the perfect solution for public, private and not-for-profit organisations to measure and maximise their Social Value impact."

LOOP was included in this study because:

it includes tailored measures for the Wastes & Utilities and NFP/3rd Sectors.

it claims to align with a number of different frameworks, including TOMs and the Sustainable Development Goals (SDGs).

3.5.2 Purpose

LOOP is a Social Value measurement platform that utilises the National Social Value Standard as its primary framework, offering a broad and versatile tool for organisations across various industries to measure and maximise Social Value.

3.5.3 Framework

LOOP is based on the National Social Value Standards framework, which includes over 800 measures, 90% of which are monetised. LOOP's measures cover a range of social, environmental and economic outcomes within five key themes (Jobs, apprenticeships and placements; Workforce wellbeing, training and skills; Supply chain; Community, charity and other stakeholders and Environmental). These measures allow for a staggering level of detail; the measure "CO2 emissions", for example, has more than 700 subcategories associated with it – from the CO2 impact of different types of fuel usage, to the impact of flights and hotel stays, to different types of waste disposal, to the use of different materials. This can facilitate very accurate calculations but can also make LOOP confusing and time-consuming to use.

It is not always clear why a measure is not monetised or, as in the example below, why some outcomes contain similar measures (CO2e/water saving initiatives) that are both monetised and non-monetised.

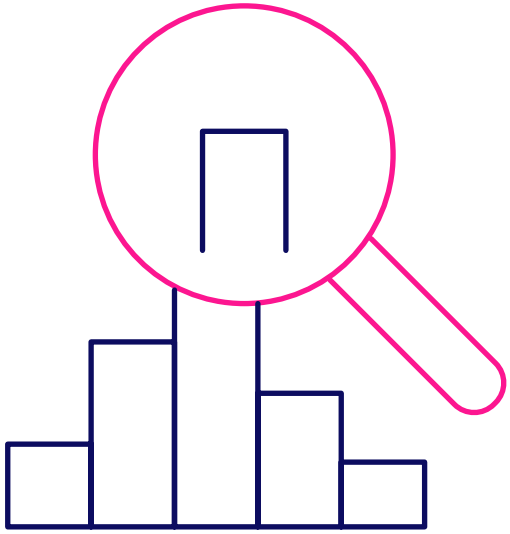
Theme	Outcome	Measures
Environmental	*One outcome within the theme of work is:* Fighting Climate Change	*The following measures can be applied to this outcome:* • CO2e calculations (700+ sub-categories): **Monetised** • Water reuse: rain water harvesting: **Monetised** • Water reuse: Grey water recycling: **Monetised** • No. of people hours spent protecting and improving the environment: **Non-monetised** • No. of green spaces created: **Non-monetised** • Annual reduction in greenhouse gas emissions (tonnes of CO2e): **Non-monetised** • Annual reduction in water usage (litres): **Non-Monetised** • Annual reduction in waste to landfill (tonnes): **Non-Monetised**

3.5.4 Methodology

LOOP's methodology is based on data drawn from a variety of sources, including academic literature, public sector reports, and research from non-profits and industry. This diverse data foundation ensures that the Social Value measurements are evidence-based and credible. Moreover, to accurately measure impact, LOOP incorporates methodologies to assess deadweight by analysing data and comparing outcomes against control groups or benchmarks. Attribution is carefully managed by tracking the specific contributions of all stakeholders involved in a project, ensuring that the impact is accurately apportioned and not overclaimed by any single entity. Lastly, by focusing on outcomes and employing a robust approach to monetisation, LOOP mitigates common challenges such as overclaiming and enhances the accuracy of Social Value assessments. The platform also accounts for inflation by adjusting base prices to the relevant valuation year and employs discount rates recommended by the HM Treasury Green Book to convert future values to present values[30].

LOOP employs a range of economic valuation techniques, aligned with HM Treasury Green Book guidance, to ensure that the chosen method is appropriate for the specific impact and context of each case. These techniques include Social Cost Benefit Analysis and Social Cost Effectiveness Analysis, utilising market prices, revealed preferences, stated preferences, and subjective wellbeing measures to estimate the value of both market and non-market goods[31].

In addition to the National Social Value Standard, LOOP integrates other methodologies tailored to specific needs, such as Modern Methods of Construction (MMC) metrics and a specialised Supply Chain module. These additional methodologies ensure that the platform can adapt to different contexts and impacts, providing a comprehensive tool for measuring Social Value across diverse scenarios[32].



3.5.6 SWOT Analysis

Strengths

- Allows organisations to track the Social Value they are delivering in both their day-to-day activities and on a project basis. Covers everything that TOMs measures but also has additional measures.
- User-friendly dashboard facilitates the mapping of an organisation's impact to other Social Value frameworks such as TOMs and SDGs, as well as LOOP.
- Proxy values are calculated using Gov best practice and academic/institutional research. Aims to be more accurate than TOMs – the more stakeholder information the user inputs, the more accurate the calculations will be.
- Large number of metrics makes LOOP more customisable to the needs of the business than other tools might be.
- Access to user handbook make this a user-friendly experience.
- Combination of monetised and non-monetised measures give a comprehensive picture of Social Value being delivered (however, it is not clear why some are non-monetised).
- Clear evidence requirements, easy to obtain and demonstrate.

Opportunities

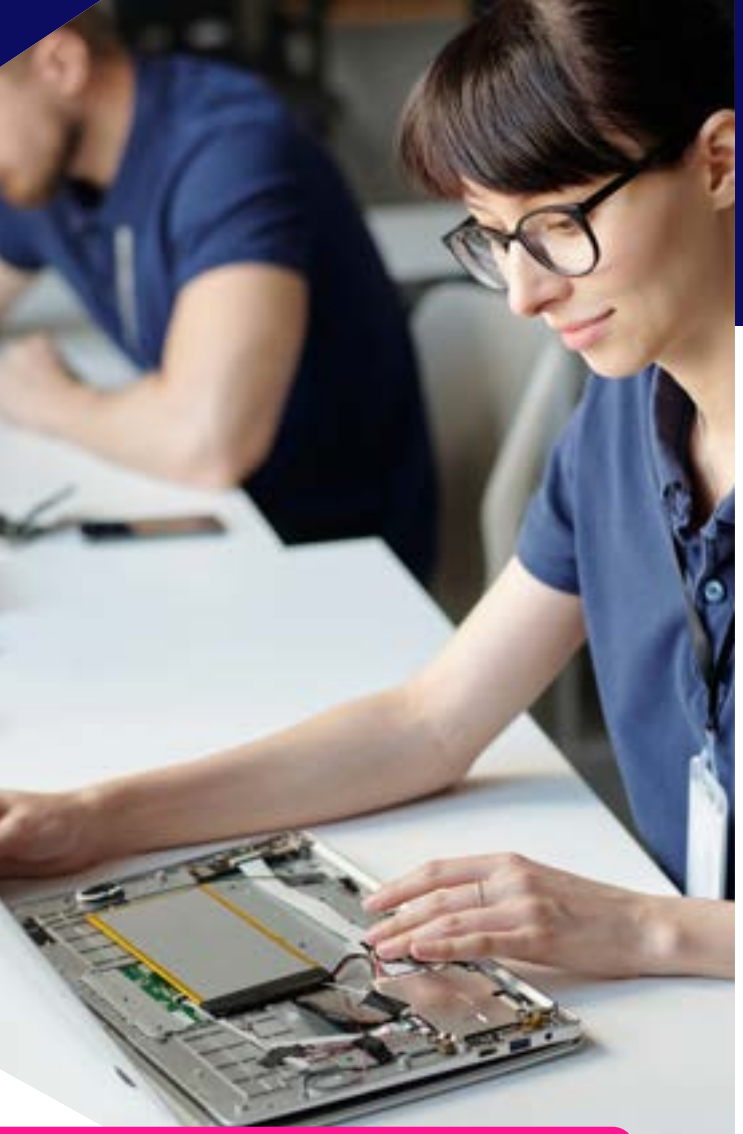
- Run by a small organisation who are willing to put time and energy into supporting users, and developing bespoke measures.
- Frequent updates address issues raised by users; the latest launched in January 2025.

Weaknesses

- Very detailed interface can make it time-consuming and frustrating to use; however, it does increase accuracy.
- Changes are difficult to make and do not always save – this is a failing in the software.
- Detailed interface also decreases transparency in calculations – the same outcome is measured differently depending on a huge number of variables, so proxy values are not easily identified or understood.
- It is not always clear which measure is most appropriate to use, and they can be difficult to find within the system: Digital inclusion requires drilling down through six categories and sub-categories (monetised – health, training and skills – health – general – elderly IT literacy).
- Some measures are very general, others are very specific (e.g., elderly IT literacy, rather than IT literacy).
- Very little emphasis on environmental impact of reuse – most relevant measures are not monetised.

Threats

- Some LAs will only use TOMs, so investing in LOOP may be expensive and not always helpful. However, others are happy to accept LOOP figures as more comprehensive than TOMs.
- This is the most expensive tool to obtain. Users are tied into a 24-month contract.



4 RESULTS: TECH REUSE FOR DIGITAL INCLUSION

4.1 Measurable Activities

To assess the Social Value generated through tech reuse for digital inclusion, we chose to base our calculations on the following key activities carried out by Tech-Takeback:

- **Direct employment**; including full and part-time employment, apprenticeships, internships and unpaid work experience placements.
- **Data Security**; providing free data erasure to Government standards of residents' data-bearing devices.
- **Digital Inclusion intervention and impact**; provision of devices, data and training, and the measurable impact on the recipients.
- **Safeguarding the environment**; through our reuse and recycling operations.
- **Community Engagement**; including pop-up events, disassembly workshops and other circular economy/sustainability activities.
- **Collaborative working** with like-minded VCEs, SMEs and academic institutions.

These activities were mapped against the appropriate measures in each Social Value calculator; details of all assumptions, calculations and full results can be found in **Appendix 3**.

4.2 Results

The results were surprising in their variability.

Top-level Social Value figures are as follows:

Calculator	3-year Social Value figure	2023/24 Social Value figure
TOMs	£1,299,859.23	£656,507.06
HACT	£52,438,199.50	£19,142,600.42
LOOP	£2,668,583.72	£1,126,776.38

Although the differences between these results could call into question the accuracy or reliability of the tools and calculations, the variations are in fact due to a combination of the different ways in which each tool approaches the calculations, and the type of work that Tech-Takeback undertakes.

HACT, which yielded the highest results, places a high emphasis on the benefits of interventions to the individual; whereas TOMs, which yielded the lowest results, is less concerned with the onward impact of the work. Tech-Takeback's focus is on improving wellbeing outcomes for individuals, so it is to be expected that HACT would generate significantly higher Social Value figures than TOMs.

However, these figures do highlight some important discrepancies in the way in which results are calculated for the same outcome across the three tools. The most significant of these is the very different ways in which data erasure services are valued:

TOMs The actual cost in £ to Tech-Takeback of providing a free data erasure service as part of an initiative to reduce crime.

HACT The number of individuals who are less worried about being a victim of crime after using Tech-Takeback's data erasure service. N.B. – although the measure for this is very general ("not worried about crime"), HACT has confirmed that this measure is appropriate to cyber-crime and fraud.

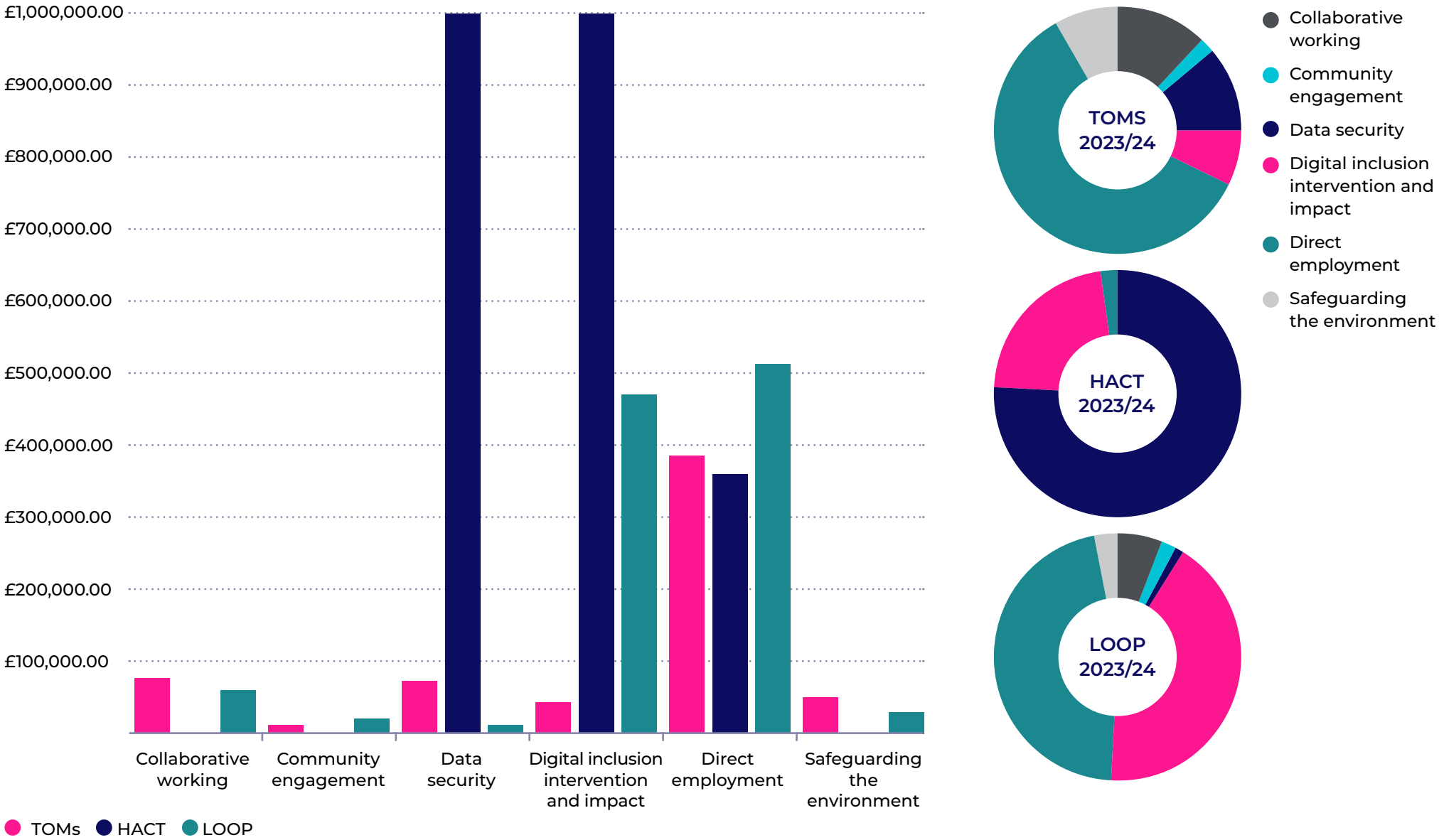
LOOP The number of instances of crime prevented by secure data erasure. LOOP has a variety of sub-categories for this measure, of which 'fraud' seems most appropriate to Tech-Takeback. It is worth noting that the required evidence for this measure is the average number of instances of fraud that Tech-Takeback's stakeholders believe to have been prevented. This data does not currently exist and so, for the purpose of this report, calculations have been based on UK cybercrime statistics to determine the probability of individuals falling victim without access to free secure data erasure. This figure is likely to be much lower than stakeholders might estimate.

While TOMs assigns a proxy value of £1 per £1 spent on data erasure activities, both HACT and LOOP use more detailed proxy value calculations. HACT considers both the impact on the individual and the value to the Exchequer, while LOOP considers the 'improved productivity', 'reduction in damages' and 'fiscal saving' that results from a reduction in crime. HACT's proxy value is £4,381; LOOP's is approximately ten times smaller than this. The difference in proxy value, combined with the different methods of quantifying the impact, lead to vast discrepancies in the Social Value calculations.

The total Social Value figures can be broken down according to Tech-Takeback's measurable activities as follows:

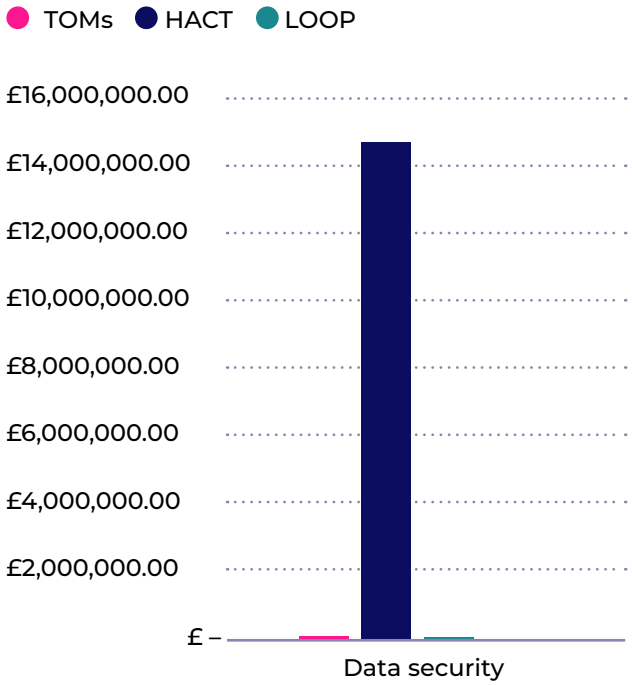
TECH-TAKEBACK Activity	TOMS 2023/24	HACT 2023/24	LOOP 2023/24
Collaboration	£78,180		£64,672
Community	£15,079		£23,987
Data Security	£75,000	£14,601,873	£15,469
Digital Inclusion	£45,834	£4,177,571	£472,665
Direct employment	£388,003	£363,156	£515,800
Environment	£54,411		£34,183
Grand Total	**£656,507**	**£19,142,600**	**£1,126,776**

Fig 1: Tech-Takeback activities valued by each framework



The charts in figure 1 illustrate the differing emphasis placed on different Tech-Takeback activities by each framework and tool. Please note that the HACT values for both data erasure and digital inclusion are far higher than can be displayed in the bar chart; see figure 2 (below) for a more accurate representation of the data erasure figures.

Fig 2: Data erasure calculations



4.3 Reused vs New Laptops for Digital Inclusion

When looking at the figures on the previous page, it is important to note that a large proportion of this Social Value is being delivered through Tech-Takeback's collection and reuse of laptops, as opposed to through digital inclusion activities (the use the laptops are being put to). If the digitally excluded people Tech-Takeback supported in the 2023/24 financial year had simply been given new laptops (even with the associated training, etc.), the figures would look very different:

Tech-Takeback's 2023/24 Social Value	Social Value from the same number of new laptops for digital inclusion	Social Value from Tech-Takeback's reuse activities
£656,507	£55,806	£600,701
£19,142,600	£4,177,571	£14,965,029
£1,126,776	£472,665	£654,111

This is because Tech-Takeback's reuse of laptops is delivering several very sociably valuable outcomes that would not have been achieved through the purchase and provision of new laptops:

Secure employment in Circular Economy green jobs, including training, apprenticeships, paid internships and work experience.

Collaboration with other organisations to achieve a Circular Economy.

Support for local charities – including the use of low-cost central Brighton premises from which to operate.

Environmental benefits of keeping items in use for longer.

A free, safe and secure way for residents to dispose of data-bearing electronics.

4.4 Social Value Credits: Pilot Project

4.4.1 Introduction

An objective of this project was to test the hypothesis that assigning a financial value to the social impact reuse would open new funding opportunities for the sector. The purpose of this pilot project, therefore, was to:

Assess the value to Tech-Takeback of marketing tech reuse for digital inclusion as a Social Value delivery option for public sector contractors.

Determine the systems and processes that would need to be put in place to make this feasible.

The pilot aimed to evaluate the feasibility and impact of integrating tech reuse for digital inclusion into public sector contracts as part of their broader Social Value initiatives. This pilot comes in the context of increasing emphasis on Social Value within public procurement, particularly following the Social Value Act 2012 and the Social Value Model (2020), which mandate public bodies to consider economic, social, and environmental (ESE) benefits in their procurement decisions.

4.4.2 Key Findings

Strong Market Interest:

The pilot revealed significant interest among various stakeholders, including Public Sector Contractors, Local Authorities and Private Companies, in adopting Social Value initiatives that focus on tech reuse and digital inclusion. This interest indicates a strong market potential for Tech-Takeback's model, suggesting that it could evolve into a sustainable and income-generating initiative for both the organisation and other similar reuse entities.

Effective Partnerships:

Through collaborations with key partners, 60 laptops were distributed to digitally excluded individuals across key areas such as London and Brighton; surpassing the original target of 10. These partnerships not only facilitated the distribution but also helped in raising awareness about the social and environmental benefits of tech reuse.

Significant Social Value for minimal investment:

Using various Social Value measurement tools like HACT, TOMs, and LOOP, the project demonstrated substantial Social Value per laptop. For instance, the HACT tool calculated an average Social Value of £43,000 per laptop, against a relatively modest investment from funders of £500 per laptop. This highlights the significant value created through the initiative, both in terms of financial impact and social benefits.

Challenges in Measurement and Reporting:

The pilot reinforced the findings of the wider Social Value Project, regarding the challenges around the consistent measurement and reporting of Social Value. The use of multiple tools (HACT, TOMs, LOOP) led to varying results, underscoring the need for standardised approaches to evaluating Social Value. Moreover, while the financial measures were strong, there was recognition that qualitative benefits, such as increased digital inclusion and improved well-being, are harder to quantify but equally important.

Need for Robust Follow-Up Mechanisms:

The report identified the importance of implementing robust follow-up mechanisms to track the long-term impact of the distributed devices. While the immediate benefits are clear, there is a need to monitor how recipients use the technology over time to fully understand the sustained impact of digital inclusion to the individual, communities and society.

Comprehensive Marketing Strategy:

To capitalise on the pilot's success, we identified a need for a comprehensive marketing strategy to raise awareness about the initiative and attract further investment and partnerships. This strategy should highlight both the social impact and the potential economic returns to encourage broader adoption.

Scalability and Future Potential:

The pilot concludes with a positive outlook on the scalability of Tech-Takeback's Social Value Delivery scheme. However, further work is needed to refine the operational systems, explore new market opportunities, and address any limitations that may arise as the initiative expands. The potential for scaling the model to other regions and sectors is significant, provided the challenges identified are addressed.

4.4.3 Conclusion

This Social Value Delivery Pilot demonstrated the considerable potential for integrating tech reuse into Social Value frameworks, delivering both measurable social returns and significant interest from the market. However, to fully realise this potential, there is a need for ongoing development in measurement standards, follow-up mechanisms, and strategic marketing.

N.B.: A full report of this project can be found in Appendix 5.

5 RESULTS: SECTOR-WIDE SOCIAL VALUE

5.1 Questionnaire Results

A total of 22 responses were received from a questionnaire to the resource and waste management sector:

- 6 **fully completed**
- 15 **were incomplete,** with one or more question skipped
- 1 **was disqualified** because they did not undertake reuse activities

The engagement in the questionnaire was lower than we had anticipated, but still provided valuable data that was analysed to issue useful conclusions. The responses came from a broad range of organisations in terms of industry, remit, structure, size and turnover, and can therefore be seen as reasonably representative of the sector.

15 participants identified reuse as a primary objective of their organisation during the last financial year. The remaining 6 reported that while they delivered or facilitated reuse solutions, these were secondary to their main objectives.

The top industries represented by the responding organisations included waste collection, treatment and disposal (7 participants), dedicated reuse (8 participants), and retail (7 participants). In terms of sector representation, 56% of the organisations were private sector entities, while 24% operated as charities.

Importantly, a question focussed on the organisation's Social Value measurements was asked to determine what methodologies are currently being used and how much Social Value they are generating. 10 out of 18 respondents already calculate Social Value or social impact, utilising a variety of measurement tools. The Sustainable Development Goals (SDGs), HACT, and LOOP were used by one company each. Thrive was employed by two organisations, and two more had developed their own measures, incorporating both social and environmental measures. One other used WRAP's Benefits of Reuse Tool, which allows the calculation of three environmental indicators (greenhouse gas emissions, energy demand and resource depletion), and two economic indicators (number of jobs and financial impacts).

When asked to report the Social Value they generated, organisations provided figures that varied significantly. For example, the organisation using LOOP reported £2.7 billion in Social Value during the last financial year, while the organisation using HACT reported £774,177.03. Although these figures are not comparable due to differences in organisation size and type, as well as what each tool measures, it is still important to highlight that Social Value is being actively assessed across different reuse organisations. In short, the number of tools being used, and the variations in Social Values calculated, reinforces the complexity in measuring social impact.

Organisations cited various reasons for measuring Social Value:

14 participants feel it is crucial for showcasing the positive impact of their work.

9 use Social Value measurements to track and evaluate their impact.

7 feel it helps to attract more funding and resources.

'Other' responses highlighted reasons such as, “Social Value is required by some procurements”, and “To enhance our contribution to the community and environment by adopting best practices in Social Value measurement”.

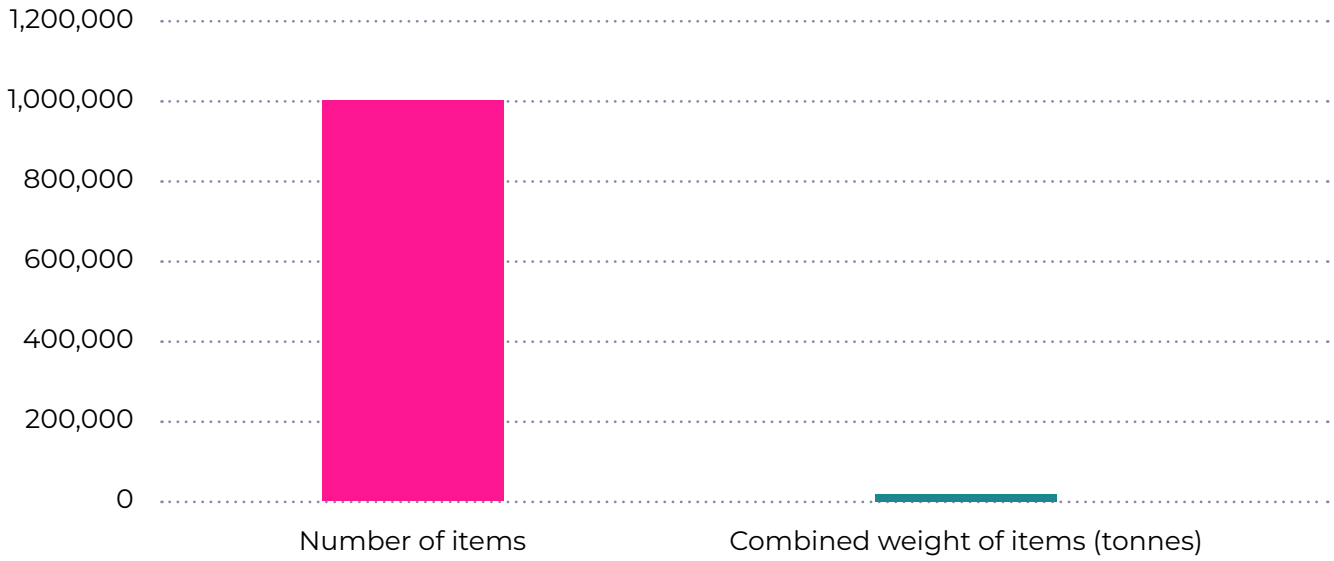
The next set of questions focused on job creation and employment opportunities. The total Full-Time Equivalent (FTE) employees employed in reuse roles across the organisations was 146, and the average was 12. The lowest was 0 and the highest was 55. Of these, there were 4 long-term unemployed, 2 care leavers, 2 NEET, 2 rehabilitating or ex-offenders, 2 individuals with disabilities, 2 survivors of modern slavery, and 3 from BAME groups that had been recruited across all responses.

Participants provided information on apprenticeships and training opportunities offered during the 2023/24 financial year. Across all responses, there were 5 apprenticeships, 3 paid work placements, and 4 unpaid work placements. Additionally, qualifications at levels 2, 3, and 4+ were offered to 5, 6, and 7 employees, respectively.

In terms of employee training, 2 organisations provided equality, diversity, and inclusion training to 100% of their employees. One company offered this training to 90% of employees, and another to 75%. 7 organisations offered general health assistance to employees, including supporting employees with smoking cessation, drug and alcohol misuse, and physical exercise programs. Mental health campaigns and activities focused on emotional well-being, such as yoga and meditation, were provided by 12 organisations.

A total of 350,977,160 items were collected with the intention of being prepared for reuse during the 2023/24 financial year, equating to a combined total weight of 17,367.69 tonnes. Items prepared for reuse targeted specific groups, including people who are homeless or transitioning from homelessness, individuals with disabilities or chronic health conditions, low-income families, young and elderly people, refugees, and the long-term unemployed.

Number and combined weight of items collected for reuse



Across the responses, 5,000 tonnes of hard-to-recycle waste were diverted from landfill, with the main actions including:

encouraging more circular goods or services (5 organisations).

eliminating single-use plastic packaging through reusable packaging solutions (1 organisation).

The graph highlights a major flaw in the current methodology for calculating success. Currently all recycling and reuse rates are based upon tonnages and not number of items processed. What the current methodology of measures would therefore show is 5,000 tonnes of EEE being reused, not over 1 million items being repaired or reused and given a second life. Consideration should be given to changing the measures to demonstrate effort for reuse.

Furthermore, the reuse services provided by these organisations resulted in a saving of 6,677 tonnes CO2e across scopes 1 and 3.

Top actions implemented to reduce carbon emissions included:

- **reducing onsite energy use** (reported by 5 organisations).
- **implementing energy-efficient measures** (4 organisations).
- **adopting green transport programs** (2 organisations).

Finally, participants were asked to record what they believe are the largest positive social impacts of reuse. The responses, seen in the word cloud below, highlighted the transformative potential of reuse in fostering sustainability, enhancing community engagement, and promoting economic and social equity.

5.2 Sector Calculations

The results from the questionnaire were manipulated into Microsoft Excel for analysis. Relevant measures from TOMs, HACT and LOOP were selected, and questionnaire data was inputted against these. Each of the tools vary in the measures they use, thus, the data that was included varies between the 3 tools. For example, TOMs measures employees' wellbeing and mental health, yet LOOP does not explicitly cover this. **Appendix 4** showcases what measures have been included in each of the tools.

The topline results of this modelling are as follows:

Calculator	Social Value
TOMs	£9,242,277
HACT	£3,403,607
LOOP	£4,948,627

When modelling the questionnaire data in TOMs, a few assumptions had to be made. In the questionnaire, participants were asked to provide the quantity of training opportunities and apprenticeships they offered. However, in TOMs, it asks for the duration of these opportunities rather than the number. To overcome this gap in the data, background research was undertaken to determine the average duration of each of the opportunities. This resulted in assumptions being made that could alter results. After selecting all the relevant measures and inputting the survey data, TOMs generated a Social Value score of **£9,242,277**.

Further assumptions were made whilst modelling the data in HACT. HACT mainly measures the impact of direct interventions on the individual, so many of the measures did not apply to the data that had been gathered. Therefore, conservative assumptions were made using the data provided. For instance, 6 organisations recorded that they provide general health campaigns to their employees. HACT assigns a value to improvement in mental health, an assumption that 50% of these organisations noticed a positive change in response to these interventions. HACT generated a Social Value total of **£3,403,607** using the questionnaire data and assumptions.

Finally, the data was analysed using relevant LOOP measures. LOOP, similar to TOMs in its scope, encompasses measures that can be adapted to incorporate data on factors such as long-term unemployment, ex-offenders, and disabilities. It also includes environmental measures, however, it does include a separate measure for the reuse of products. LOOP generated a Social Value total of **£4,948,626.62**.

5.3 Scaling up the Social Value of Reuse Across the Sector

As demonstrated in the questionnaire results, there is potential for the resource and waste management sector to generate a large amount of Social Value through reuse operations. However, as the survey size was relatively small, background research has been undertaken to facilitate the modelling of sector-wide Social Value, including:

5.3.1 Product Reuse

The Reuse Network revealed that, in 2023, reuse organisations facilitated the reuse of 2.6 million furniture and electrical items. This equated to 89,920 tonnes of products prevented from being waste. Again, this data has been inputted into the 3 tools, and it shows a significant amount of Social Value generated just for 2 product streams.

Tool	Social Value created per 2.6 million furniture and electrical items reused
TOMs	£8,695,264
HACT	N/A
LOOP	£377,203

5.3.2 Employment

SUEZ (2023) revealed that, on average, a social enterprise creates 70 jobs per 1,000 tonnes collected with a view of being re-used. This was broken down into a lower and upper band of 20 jobs created per 1,000 tonnes collected and 140 jobs created per 1,000 tonnes collected respectively.

In order to model this in TOMs, HACT and LOOP, the average of 70 jobs created was inputted into each of the tools. The results are as follows.

Tool	Social Value created per 1,000 tonnes collected with a view of being reused / per year.	Scaled up Social Value for 89,000 tonnes of furniture and electricals
TOMs	£2,297,120	£206,557,030
HACT	£901,320	£81,046,694
LOOP	£898,093	£80,756,510

Another measure that can be modelled across the 3 tools is training and work placements. The report, 'Commercial retailers: Their impact on the UK reuse sector', revealed that 49,209 people were supported through volunteering, training and work placements by reuse organisations during 2015. As the report did not differentiate between volunteering, training and work placements, the 49,209 have been split evenly to assume the same amount of people undertook volunteering, training and work placements.

Tool	Social Value created through volunteering, training and work placements
TOMs	£288,519,445
HACT	£119,403,342
LOOP	£325,135,520

5.3.3 Environment:

In addition, taken from the Reuse Network report, it was revealed that the reuse of 2.6 million products resulted in a reduction of 96,643 tonnes of CO2 emissions. The Social Value created by this reduction is presented below.

Tool	Social Value created from reduction in CO2 emissions from 96,643 tonnes
TOMs	£23,641,777
HACT	N/A
LOOP	£19,034,684

5.3.4 Total Potential Social Value Benefit

Across the measures calculated above, it can be calculated that the potential Social Value generated by reuse within the resource and waste management sector is at least the following:

Tool	Potential Social Value benefit from the collection, processing and preparation of items for reuse
TOMs	£323,153,606
HACT	£120,304,662
LOOP	£345,445,500

This data serves as a baseline for understanding the potential Social Value generated through reuse, despite a current lack of access to comprehensive data sets. While the above figures provide an initial indication of the social benefits that can be created from reuse activities, it underscores the importance of further research to fill existing gaps.

By exploring additional data sources and refining methodologies, we can more accurately quantify the Social Value generated, thereby influencing strategy and behaviours within the resource and waste management sector and beyond.

6 DISCUSSION

6.1 Comparing the Sector to Tech-Takeback

A comparison of Tech-Takeback's Social Value calculations with those of other reuse organisations demonstrates perfectly the differences between the three Social Value calculators, and the ways in which they can be best employed.

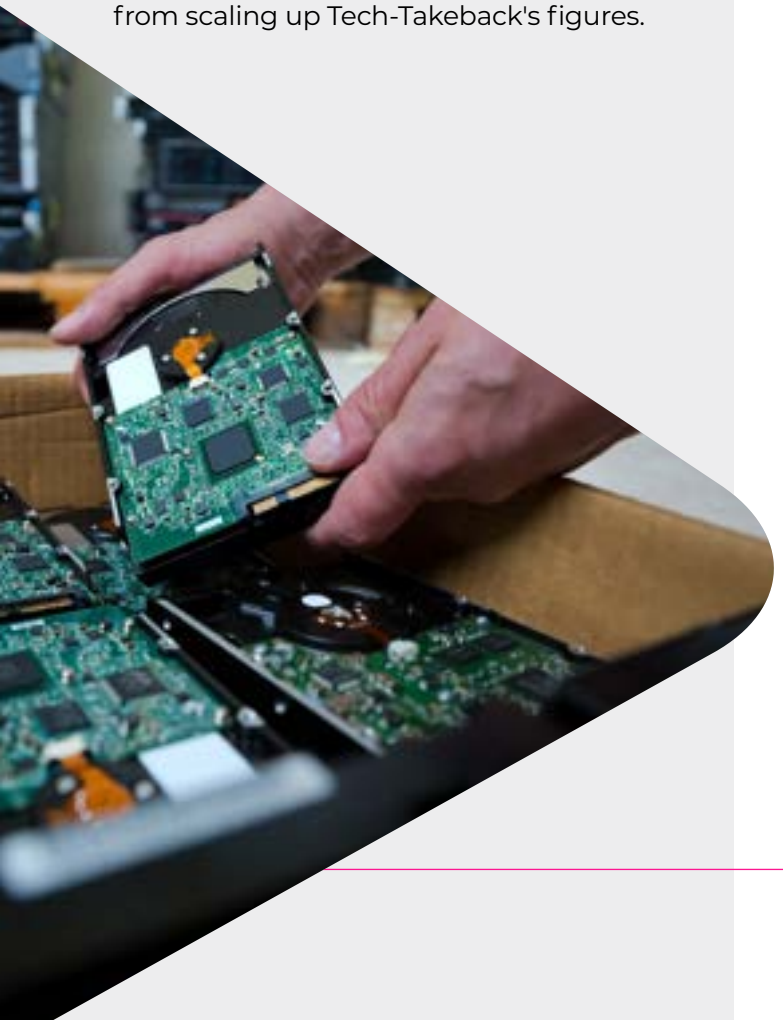
One of the key differences to note is the different activities that are being measured. The reuse organisation figures only account for the Social Value created through the process of collecting and preparing items for reuse, whereas Tech-Takeback also measures the ongoing impact of reusing items for digital inclusion. They also account for the Social Value delivered through providing residents with secure data-erasure services. This means that Tech-Takeback's Social Value calculations for 2023/24 are much higher than the sector-wide valuations might suggest:

Calculator	Sector (based on survey of 21 organisations)	Tech-Takeback
TOMs	£9,242,277	£656,507
HACT	£3,403,606.90	£19,142,600
LOOP	£4,948,627	£1,126,776

Assuming that Tech-Takeback is an 'average' company compared to the others surveyed, it would be logical to expect the sector calculations to look more like this:

Calculator	Social Value
TOMs	£13,130,140
HACT	£382,852,000
LOOP	£22,535,520

Although all the figures in this projection are significantly higher than were generated through the survey modelling, the HACT figures are the most noticeably different. Based on the Tech-Takeback modelling, one might expect the sector to be delivering hundreds of millions of pounds; in fact, the actual sector modelling shows just over £3million. In contrast, the TOMs calculation, though slightly lower than might be expected, is the most consistent with what one might expect from scaling up Tech-Takeback's figures.



Again, although the differences between these results could call into question the accuracy or reliability of the tools and calculations, the variations are in fact purely a result of what each calculator sets out to measure; HACT measures the subjective wellbeing benefits of interventions to the individual, whereas TOMs focusses on the Social Value generated through the delivery of the intervention. Since the sector-wide figures only account for the Social Value generated through the delivery of reuse activities, a more accurate comparison of the Tech-Takeback and sector results would be achieved by removing the data erasure and digital inclusion values from Tech-Takeback's calculations, as follows:

Calculator	Sector (based on survey of 21 organisations)	Tech-Takeback	Combined Sector and Tech-Takeback totals
TOMs	£9,242,277	£535,673	£9,778,040
HACT	£3,403,607	£363,156	£3,776,763
LOOP	£4,948,627	£638,642	£5,587,269

These figures are now much more consistent. This suggests that the sector-wide figures do offer an accurate picture of the Social Value being created by 21 reuse organisations through the delivery of their reuse activities, but also that, as a sector, we are missing a huge opportunity if we do not measure the onward impact of our work. From these figures, one can see that TOMs and LOOP are currently best suited to valuing the organisational impact, while HACT is more suited to valuing the ongoing impact of reuse on the individual.

These calculations suggest that a true picture of the Social Value of reuse will only be obtained if reuse organisations are able to track the ongoing impact of their reused items on the people who benefit from them. This may require some updates to existing processes, to enable the tracking and evidencing of onward social outcomes. Guidance on how this might be achieved is included in Tech-Takeback's Social Value Toolkit (**Appendix 7**).

6.2 Benefits

6.2.1 Transitioning to a Circular Economy/Achieving Net Zero

This study has identified a potential minimum Social Value of between £120,304,662 and £345,445,500 generated by the resource and waste management sector in 2023/24 through the collection, processing and preparation of items for reuse. Our Reuse Sector survey enabled us to model the Social Value of 22 reuse organisations, including Tech-Takeback, at between at least £3.8m and £9.8m with a good degree of confidence.

These calculations paint a compelling picture of the social impact of reuse in the UK and may support campaigns and lobbying for change by showcasing the impact of reuse on communities and the environment. The high initial cost of reuse over more traditional waste disposal routes, including recycling, is a major challenge for reuse organisations, so assigning a financial value to the social benefits of keeping items in use for as long as possible will help reuse organisations advocate for policy changes and financial support.

6.2.2 Making Britain a Clean Energy Superpower

This report has shown that the resource and waste management sector can support the Government's current manifesto for Making Britain a Clean Energy Superpower through accelerating to net zero by helping to deliver:

a reduction in bills for residents in the UK by offering high quality reused items at low prices.

new jobs in the repair and reuse economy.

supporting people who are currently unemployed into employment through the provision of reused items (laptops for digital inclusion being just one example).

a greater capture of rare earth metals from the disassembly of end-of-life products.

a contribution to reducing carbon via the prevention of new products.

6.2.3 Latent Social Value

As well as the Social Value already being delivered, these figures begin to highlight the potential latent Social Value of reuse. It is estimated, for example, that there are more than £20m[33] unused but working laptops and tablets currently languishing in UK households. Using HACT, we have calculated the annual social impact of Tech-Takeback collecting, data erasing and redistributing laptops for digital inclusion at £19.1m.

Applying the same assumptions and calculations to these currently hoarded devices suggests a latent Social Value of £44.7bn, even if only 30% of them are actually suitable for reuse.

This is a powerful argument in favour of investing time and money in initiatives to recover and reuse these devices before they reach the end of their useful lives.

6.2.4 Organisational Benefits

This project has demonstrated huge benefits to the resource and waste management sector of quantifying and demonstrating the Social Value of reuse. For individual reuse organisations, as demonstrated by the Tech-Takeback case study, there are similar benefits; enabling them to:

- **Enhance their bids, tenders and funding applications**, demonstrating the real and long-term impact of reuse on their communities.
- **Identify areas of their businesses where there is potential to improve**; helping to guide strategy and improve productivity and outcomes.
- **Build effective, tangible and transparent Social Value delivery partnerships** with Public Sector Contractors; supporting them to meet their contractual Social Value targets.
- **Enhance their reputation**, building trust with their community, customers and partners, and gaining significant competitive advantage.

6.3 Challenges and Limitations

6.3.1 Data Availability

One of the key objectives of this project was to calculate the projected Social Value being delivered by reuse. The current lack of research in the area, coupled with the lack of engagement in the sector questionnaire, required significant scaling of the figures using broad-brush assumptions. Although estimations were kept as conservative as possible to avoid overclaiming, this does leave the figures open to interpretation and challenge.

It is also important to note that these Reuse Sector figures only account for the Social Value created through the process of collecting and preparing items for reuse. However, as demonstrated by the Tech-Takeback figures, the ongoing impact of reused items also generates significant Social Value.

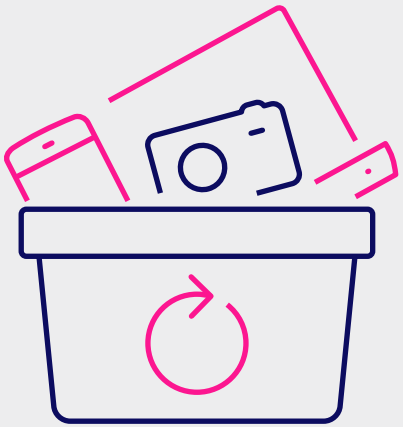
These limitations could be mitigated in future through:

- further sector analysis, with input from a wider proportion of the UK's reuse organisations, to enable more accurate and transparent modelling across the sector.
- further research into the onward impact of reused items, particularly exploring the Social Value of reuse of different types of items (textiles, exercise equipment etc.), would be of great benefit and interest.

6.3.2 Lack of Relevant or Bespoke Metrics

6.3.2.1 *Environmental benefits of Reuse: An opportunity missed?*

One of the biggest weaknesses identified in each of the Social Value Frameworks and Tools evaluated is the lack of relevant metrics relating to reuse; particularly with regard to the environmental impact. HACT, for example, has no relevant measures to measure our environmental impact. And although TOMs and LOOP do have some relevant measures, they do not place any specific value on reuse. Those measures that can be used (diverting waste from landfill, for example) can often be equally applied to recycling, and do not differentiate (qualitatively or quantitatively) between the different outcomes achieved by reuse over recycling. Some measures can be applied to recycling but not to reuse.



The waste hierarchy remains a fundamental element of the EU's waste strategy[34] and is pivotal in advancing the transition to a global circular economy. Central to this hierarchy is the principle that waste prevention should be the highest priority, followed by preparation for reuse, recycling, other recovery options, and, as a last resort, disposal[35].

An analysis of reuse vs recycling of Waste Electrical and Electronic Equipment (WEEE) demonstrates why reuse measures would be a valuable addition to Social Value Frameworks:

More than 121,000 metric tonnes of household WEEE were collected across the UK in the first quarter of 2024. This highlights the UK's status as one of the world's largest producers of E-waste[36], and demonstrates the on-going and increasing challenges of waste disposal.

Electronic and Electrical Equipment (EEE), and laptops in particular, contain a vast and complex array of materials[37]. Naturally occurring elements, such as those found in laptops, are critical to our daily lives, but are currently being extracted at an unprecedented pace, resulting in an array of environmental pressures[38]. Complex devices, such as computers, can contain up to 60 elements from the periodic table[39]. At first glance, recycling may seem like a viable way to harvest precious metals and other materials from laptops. In reality, however, a very small amount of the assets included in IT products are currently recovered in the recycling process[40].

The release of greenhouse gas (GHG) emissions is a major issue in both the production and the disposal stages of electronic and electrical products; mineral extraction alone is a material and energy-intensive process that accounts for 10% of annual global GHG emissions[41].

Research has revealed that the recovery, repair and reuse of consumer goods has the most potential for GHG emissions mitigation. WEEE reuse saves 1.14 tonnes of CO2 per tonne, compared to 0.85 tonnes of CO2 per tonne recycled[42].

A previous report published by Tech-Takeback introduced a new environmental dashboard to demonstrate the environmental savings achieved by diverting old electronics from irresponsible disposal.

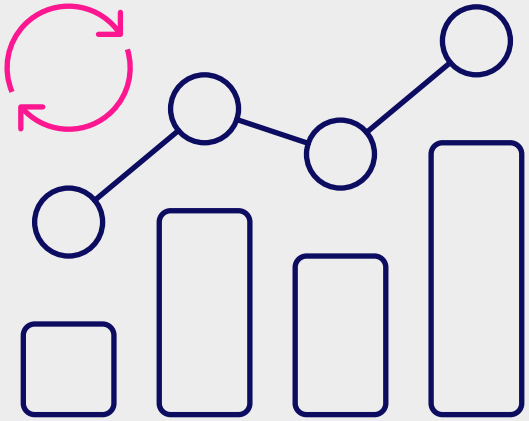
The dashboard highlighted that reusing 1 laptop produced environmental savings of:

	CO2 emissions saved (KG CO2e)	Water saved (m3eq per year)	Rare earths saved (kg of materials)	Depletion of natural fossil resources saved (MJ per year)
Amount saved through reuse	25.90	36.30	126.00	351.00

This absence of reuse metrics in Social Value tools highlights a missed opportunity to quantify the substantial environmental benefits, such as those seen in the reuse of laptops, which significantly reduces electronic waste and conserves valuable resources.

6.3.2.2 *Need for bespoke reuse measures within existing frameworks*

The lack of bespoke measures to calculate the Social Value of reuse, or to differentiate between the benefits of reuse and recycling present a huge challenge to reuse organisations. A key driver for calculating the Social Value of reuse is to demonstrate its value within product lifecycles; without the measures to achieve this, Social Value calculations may offer weak or limited incentives to prioritise reuse schemes over recycling operations, putting reuse organisations at a disadvantage.



This risk could be mitigated by working with existing Framework and tool providers to develop new metrics for reuse organisations. TOMs' 2024 update is forecast to contain more monetised environmental and wellbeing measures; however, there remains a clear need for new or bespoke measures within all three frameworks.

Key measures that are missing and that have been identified as relevant to reuse include:

01 Tonnes of potential waste or recycling diverted for reuse.

02 Value of reused items diverted from waste or recycling.

03 Number of low-income/vulnerable families or individuals who have benefitted from the reuse of high-value items.

04 New skilled jobs/apprenticeships, etc. created within the repair and reuse industry.

05 Reduction in the number of newly manufactured items purchased by householders.

06 Resources saved through the reduction in new items being produced.

07 Wellbeing measures such as:

- **a.** reduced climate anxiety and stress.
- **b.** knows how to/finds it easy to pass on items for reuse.
- **c.** understands the impact of positive actions on society and the environment.
- **d.** access to high-quality refurbished goods at a lower cost than new.
- **e.** money saved through the reuse of items.

The addition of these, or similar, metrics to TOMs, HACT and LOOP could significantly improve Social Value accounting for reuse organisations and the resource and waste management sector.

6.3.3 Additionality

Additionality is an important principle in Social Value calculations, helping to ensure that benefits attributed to an intervention are genuinely due to that intervention.

Most Social Value calculators will have built in ways to account for additionality, and it is one of the key principles of Social Value.

However, for organisations wishing to calculate Social Value – particularly organisations like Tech-Takeback, where the activities creating the greatest Social Value are also core organisational activities – the concept of additionality does also offer some challenges.

Strict interpretations of additionality may incentivise organisations to maintain lower baselines of social and environmental performance to demonstrate larger incremental impacts from new projects. This could lead to short-termism, where businesses prioritise quick Social Value wins over long-term, systemic changes that align more closely with their core mission, and may unintentionally discourage businesses from embedding social interventions into their core operations.

The complexity and challenges of measuring additionality might also drive companies to focus on easily quantifiable but less impactful initiatives, rather than integrating meaningful, long-term social responsibility into their everyday practices. This could lead to a disconnect between core business practices and social impact efforts, with organisations treating social responsibility as an external add-on rather than a fundamental aspect of their operations. As a result, valuable opportunities to integrate Social Value into the core mission of businesses may be overlooked or underutilised.

Further discussion on the challenge of additionality, with recommendations on how this might be mitigated, can be found in **Appendix 6.**

6.3.4 Attribution

Evidence (and best practice) suggest that the greatest and most meaningful Social Value is often created and facilitated by several organisations working in partnership.

As a result, apportioning the Social Value generated by each organisation can be hugely challenging for organisations.

In this report, for example, we have attributed the Social Value of a Tech-Takeback refurbished laptop to Tech-Takeback. In reality, however, many other organisations are likely to contribute to the same outcomes. A gentleman transitioning from homelessness, for example, might use a Tech-Takeback laptop to achieve a number of outcomes that would be impossible without access to the device, such as:

- Accessing training or education.
- Applying for jobs.
- Accessing support (housing, healthcare, finance, etc.).
- Reconnecting with friends and family.

One outcome of the laptop might therefore be that the gentleman is able to seek and apply for jobs online and gains employment. The provision of the Tech-Takeback laptop and internet access has directly contributed to this outcome. However, other factors might include (but are certainly not limited to):

- Homelessness support.
- Support writing a CV or gaining interview skills.
- Positive recruitment policies at the employing organisation.
- Digital skills or skills for work training.
- The provision of clothing or transport to support the transition into work.
- Mentoring or befriending services.

Each organisation providing support might feel justified in claiming the Social Value of supporting this gentleman's transition from homelessness into employment.

> Most Social Value calculators do factor additionality into their calculations, however this is limited in scope. It is not possible to accurately apportion Social Value based on each organisation's input, so a recommendation of this project is that all organisation's are open and honest in celebrating their partnerships, and the contribution of other organisations to relevant Social Value outcomes.

6.3.5 Transparency of Calculations

The study also identified further complications arising from the Social Value calculation frameworks and tools which, although not as challenging as the lack of measures, can still make accurate calculations difficult or call into question the transparency or credibility of Social Value claims. These include:

The disparity between the results generated by different tools can lead to accusations of inaccuracy and lack of transparency and trust. The vast differences in Social Values attributed to Tech-Takeback's data erasure services by TOMs, LOOP and HACT are an extreme example of this. When using these tools, therefore, it is vital that organisations are aware of the methodologies behind the calculations and are honest about the different scopes and limitations of these. It is also recommended that, where possible, a range of tools are used to provide a 'bigger picture' approach to Social Value calculations.

It is not always clear which tools are the most appropriate to use; or, within any given tool, which measures to choose. Tech-Takeback's Social Value Toolkit (**Appendix 7**) lays out some strategies to help organisations navigate these challenges.

Differences in evidence requirements.

- Each framework and tool has differing evidence requirements, even relating to similar measures. This can pose procedural or reporting challenges for organisations who need, or wish, to demonstrate Social Value across different frameworks.
- Discrepancies in the timeframes for collecting this evidence also cause challenge, by reducing the accuracy of calculations or rendering figures incomparable. Assessing the immediate impact of any intervention is always likely to yield different results to assessing the impact after 6 or 12 months. For maximum transparency and usefulness, we recommend that Social Value calculations are repeated at least twice, at 6 months and 12 months. This will allow organisations to identify the interventions that are having the greatest impact for the longest time, thereby driving strategy as well as contributing to accurate Social Value reporting.

The cost of each tool is prohibitively high for smaller organisations, who are already at a disadvantage when tendering for work. The increasing importance of Social Value in bids, tenders and funding propositions means that these organisations, who may already struggle to compete with large organisations, are being further squeezed out of the market. The Social Value Portal does claim to offer free access to TOMs, but this is extremely limited. This frequently leads smaller organisations to develop their own methods of calculating Social Value; contributing to the proliferation of Social Value tools and methodologies, and potentially further reducing transparency and trust in Social Value calculations.

These challenges can be off-putting to organisations who do not currently measure their Social Value; nevertheless, this study suggests that reuse organisations simply can't afford not to engage in Social Value calculations. Our Social Value toolkit (**Appendix 7**) is designed to help reuse organisations decide what they want to measure, which tools might be most useful to them, and how to go about it.

7 RECOMMENDATIONS

A more formalised consortium is required to work on behalf of the resource and waste management sector to promote, facilitate and action the following recommendations:

The findings of this report should be used to raise awareness of the importance of reuse in product lifecycles, campaign for change and effect wider societal behaviour change.

All reuse organisations need to calculate the Social Value benefit. Tech-Takeback's Social Value toolkit can assist with this.

All waste management companies with public sector contracts should consider funding socially valuable reuse projects as part of their contractual Social Value obligations.

A sector-wide survey or similar to provide evidence on reuse to enable more accurate and transparent sector-wide Social Value calculations.

The resource and waste management sector to work with existing Social Value framework and tool providers to:

a. develop new measures that capture the real Social Value of reuse; and

b. explore how Micro and SMEs can be supported to access their products in a more affordable way.

Reuse companies to build a reporting matrix to capture and evidence the Social Value created through the onward journey of their reused and refurbished products, including digital tracking where appropriate.

Since no one Social Value tool currently provides a full picture of Social Value, sector best practice should be to provide at least two calculations, using different frameworks for comparison and transparency.

GLOSSARY

Additionality refers to the net positive impact of an intervention, over and above what would have happened anyway. Determining additionality involves assessing whether the outcomes or benefits attributed to a specific project, program, or policy would have occurred in its absence[1].

Attribution is the assessment of to what extent the contribution of other organisations or people has affected the outcome.

Data Erasure is the secure overwriting of data stored on tech devices, in a way that ensures that all data is completely destroyed and is irrecoverable by any means.

Deadweight takes into account how likely it is/ to what extent the outcome would have been achieved even if the activity had not taken place.

Digital Exclusion means that an individual or section of the population has continuing unequal access to, and capacity to use, the digital technologies that are essential to fully participate in society. Digital exclusion can lead to poorer health outcomes and reduced life expectancy, increased social isolation and limited access to education and jobs.

Digital Inclusion means making sure that individuals and communities have the information technology capacity (hardware, software and skills) required to fully participate in our society.

Double counting occurs when an impact is attributed to two different interventions (e.g. a long-term unemployed person who was previously homeless and is employed on the project can be counted EITHER in the total number of jobs for long-term unemployed people OR in the number of jobs for homeless people. If recorded under both, the total impact measured will be twice what it should be.

End of life refers to items that are unused or unwanted and that the owner has discarded, intends to discard, or is required to discard. True end of life items will have no further value or usefulness in their current form; however, many items that are currently processed as end of life still work and have value if reused.

E-waste/WEEE (Waste Electrical and Electronic Equipment) describes old, end-of-life, unwanted or discarded electrical equipment, including household appliances; IT equipment, audio-visual equipment, personal hygiene devices, lighting and much more.

Financial proxy is used to give an approximation of financial value where an exact measure doesn't exist or is impossible to obtain.

Recycling is a resource recovery method involving the collection and treatment of a waste product, converting it back into raw materials for the manufacture of new products[2].

Reuse is any operation by which products or components that are not waste are used again for the same purpose for which they were conceived[3].

Reuse Organisations are defined as organisations for whom a primary or secondary objective is extending the life cycle of products and materials by redistributing, refurbishing or repairing them, rather than disposing of them as waste. For this report, we have focussed on organisations operating within the resource and waste management sector.

Social Value is the value that stakeholders experience through changes in their lives; it includes qualitative, quantitative and comparative information, as well as assessing environmental changes in relation to how they affect people's lives[4].

Social Value Framework is a set of inputs, outputs and outcomes designed to measure the sustainable social impacts of an organisation, project or activity. It sets out measures and proxy values and provides an outline on what and how these should be quantified and evidenced[5].

Social Value tool is a resource (often online software) that helps organisations track, measure and report on their Social Value, based on defined measures and values (often aligned to a specific Social Value Framework)[6].

The Digital Divide is the gap between those who have affordable access, skills, and support to effectively engage online and those who do not.

Waste refers to any item that has been discarded after its intended use, or that is deemed to be valueless, obsolete, defective or otherwise no longer suitable for use.

APPENDICES (not included but available on request)

01 **Workshop Notes**

Notes and recommendations arising from Consortium workshops and consultations.

02 **Appropriate Measures Within TOMs, HACT and LOOP**

A deep-dive into each Framework, identifying which measures might be appropriate to Tech-Takeback and other reuse organisations in a variety of scenarios.

03 **Tech-Takeback Modelling: Assumptions, Calculations and Results**

A detailed breakdown of how Tech-Takeback's Social Value figures were reached, including all assumptions and the figures that were put into each calculator.

04 **Reuse Organisation Modelling**

A detailed breakdown of how Social Value figures were reached for reuse organisations operating within the resource and waste management sector, including all assumptions and the figures that were put into each calculator.

05 **Social Value Credit Pilot Report**

A full report of Tech-Takeback's Social Value Credit Pilot, including interim results and commentary.

06 **Discussion: Additionality – Risks and Mitigation**

Additionality can be a contentious issue for organisations looking to demonstrate Social Value. This discussion explores why it is so important for transparency, and what risks we need to be aware of.

07 **Social Value Toolkit**

Recommendations, hints and tips to help reuse organisations accurately, transparently and meaningfully calculate the Social Value they are delivering, based on the learnings from this project.

8 ACKNOWLEDGEMENTS AND REFERENCES

8.1 The Social Value Consortium

We would like to acknowledge and thank all the organisations and their representatives who provided their time and expertise to this report:

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- TOMs: socialvalueportal.com
- HACT: app.hact.org.uk
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