



Terms of Reference (ToR) for Social Business Plan Consultant (Lebanon)

Title: Consultant for Developing Social Business Plans for 6 Social Enterprises

Background:

Alfanar Venture Philanthropy is an organization dedicated to supporting social enterprises in the Arab world. To amplify our impact, we aim to empower social enterprises with robust and actionable business plans that will enable them to achieve sustainability, scalability, and measurable social impact. This ToR seeks a qualified consultant to work closely with social enterprises in developing 3-year comprehensive social business plans using the provided template (Annex 1).

Objective:

The primary objective is to engage a consultant who will:

- Collaborate with 6 pre-selected social enterprises to work on their respective social business plans.
- Ensure alignment with Alfanar's mission of fostering social impact and financial sustainability.
- Equip social enterprises with strategies for scalability and impact measurement.

Scope of Work:

The consultant will:

1. Review and understand the template:
 - Familiarize themselves with the provided social business plan template.
 - Adapt the template as needed to suit the unique contexts of each social enterprise.
2. Engage with social enterprises:
 - Conduct initial meetings with the social enterprises to understand their mission, vision, impact model, operations, and challenges.
 - Facilitate one-on-one sessions to gather necessary data and insights.
 - Guide the social enterprises on the next steps of gathering all relevant information to start drafting their business plans.
 - The development of the social business plans will be split into 2 phases:
 - Phase 1:
 - Timeframe: February 1st, 2025 – March 15th, 2025



- Number of social business plans: up to 4
- Phase 2:
 - Timeframe: Q3 2025 (TBC)
 - Number of social business plans: up to 4

3. Develop Social Business Plans:

Working closely with every social enterprise separately, draft each of the 6 social business plans including (ref Annex 1 – Social Business Plan Template):

- Executive Summary
- Problem Statement and Impact Solution
- Company Overview
- Product/Service Description
- Customer and Market Analysis
- Marketing and Sales Strategy
- Operations and Logistics
- Impact Monitoring and Measurement
- Financial Model
- Risk Mitigation Plans
- Milestones and Implementation Timeline
- Ensure the plans are actionable, clear, and aligned with Alfanar's expectations.

4. Finalize and Present Plans:

- Incorporate feedback from Alfanar and the social enterprises.
- Present finalized business plans to Alfanar and the respective social enterprises.

Deliverables:

- Present final social business plan for each of the 6 assigned social enterprises ensuring feedback is incorporated.
- Deck summarising the social business plan to be used by the social enterprises in pitches or otherwise.
- One pager Investment Teaser, to include company profile, financial and impact summaries.
- Summary report highlighting key recommendations, challenges, and insights from the consultancy process.



Duration:

The consultancy period to deliver on the 6 social business plans across 2 phases, starting from Feb 1st, 2025 as indicated below:

- Phase 1:
 - Timeframe: February 1st, 2025 – March 15th, 2025
 - Number of social business plans: up to 4
- Phase 2:
 - Timeframe: Q3 2025 (*TBC*)
 - Number of social business plans: up to 4

Qualifications:

- Proven experience in business planning, preferably with social enterprises.
- Strong understanding of social impact measurement and sustainability models.
- Excellent facilitation and communication skills.
- Familiarity with the challenges and opportunities faced by social enterprises within the context of Lebanon.

Evaluation Criteria:

- Relevant experience and qualifications.
- Methodology and approach proposed.
- Financial proposal.
- References and past work samples.

Application Process:

Interested candidates are invited to submit:

1. CV/Resume.
2. A proposal outlining your approach to the consultancy.
3. Financial proposal in USD (a disaggregated budget by deliverable, including unit cost)
4. Examples of previous work.

Applications should be sent to applications@alfanar.org.uk by Jan 15th, ensuring that the subject of the email includes “**Social Business Plan Consultancy Offer - Lebanon**”.



Annex 1 – Alfanar Social Business Plan Template:

1. EXECUTIVE SUMMARY	0
2. PROBLEM & IMPACT SOLUTION	0
3. COMPANY OVERVIEW	0
4. PRODUCT OR SERVICE	0
5. CUSTOMER ANALYSIS	0
6. MARKET OVERVIEW	0
7. MARKETING STRATEGY	0
8. COMPETITOR ANALYSIS	0
9. OPERATIONS AND LOGISTICS	0
10. IMPACT MONITORING & MEASUREMENT	0
11. ORGANISATION AND GOVERNANCE	0
12. FINANCIAL MODEL	0
11. RISK & MITIGATION PLANS	0
12. MILESTONES	0
13. APPENDIX	0



1. EXECUTIVE SUMMARY

This is the most important part of your social business plan because this might be the only section most people read.

It should explain the basics of your social business, in a way that answers “Why, who, how, where, and when”

After reading it, the reader should understand what the social impact is, what the social enterprise is doing, and be keen to know more.

This section needs to be short – no longer than two pages!

Because it is a summary of your social business plan, this should be the last thing written.

ELEVATOR PITCH

This is the section where you plan how you are going to talk about your social enterprise.

You should complete this section last when you have finished your business planning.

This should be how you explain your social enterprise to a potential customer on the street.

You need to plan what you are going to say that makes it easy for people to understand:

- 1. What your business does,*
- 2. Who it is for and*
- 3. What makes it different to the competition?*

Here are [9 Inspiring Examples of Social Entrepreneurs Pitching their Social Ventures](#) from the Acumen Academy.

2. PROBLEM & IMPACT SOLUTION

THE CHALLENGE

THE SOLUTION

3. COMPANY OVERVIEW

+ FOUNDER(s) BACKGROUND

4. PRODUCT or SERVICE

*Taken from your **Business Model Canvas**, this section is to describe what your business is or is going to sell. Businesses can sell two things – products or services.*



People reading your business plan may not be familiar with your product/service so you need to explain everything, even things that seem obvious to you. Get people who are not involved in the business to read your description to make sure they can understand.

- **What are you going to sell?**
Is your business going to sell a product, a service or both?
- **Describe the basic product/ service you are going to sell.**
If your product is hard to explain it's a good idea to include a picture.
- **Describe the different types of product/service you are going to be selling.**
For example, if you were selling t-shirts, you might stock certain colours and sizes. If you were going to be a plumber you might have two services, one for commercial properties and one for domestic.
- **Explain how the business supports the social mission you explained above**
Here you can go into more detail about the ties between your business idea and your social impact. Is it a lock-step model? Or is your business idea going to fund/subsidise your impact idea? What is the connection between the two?

5. CUSTOMER ANALYSIS

THE MARKET

This section is to describe the customers that might buy your product/service. You need to understand these customers so you can work out how to tell them about your business. This should also have been already identified in your **Business Model Canvas** exercise.

Be specific and find out detailed information about your target market - local customers who will be interested in your business, not general information about all the customers in the world who are interested in businesses like yours.

The best proof that customers will be interested in your business is if you have already sold some of your products/ services. The next best thing is to have customers waiting to buy from you.

- **Explain whether your customers are businesses or individuals**
Your customers might be both individuals and businesses.
- **Describe your typical customer**



For example, if they are individuals, broadly how old they are and how much they earn. If they are businesses, what sector they are in and what size of business they are.

- ***Describe where your typical customers are based***
For example, are they in the in your city, country, the Arab world, or worldwide. Explain what prompts your customers to buy your product/service. For example, when they have a leaky tap or when they receive a big salary bonus.
- ***Describe factors that help your customers choose which business to buy from***
For example, which business has the most experience, which business is nearest to them or which product they think is in fashion. Explain whether you have sold any products/ services already
- ***Describe how many sales and how much money you made.***
If you can, provide a list of customer/ sales details.
- ***Explain how many customers you have waiting to buy from you***
Ask potential customers to write a 'letter of intent', stating that they would like to buy your product/service and include copies in your business plan.

6. MARKET OVERVIEW

Market Size:

Including Total Addressable Market, Serviceable Addressable Market and Serviceable Obtainable Market.

Competition Analysis:

Market Research:

7. MARKETING STRATEGY

You need to contact potential customers to tell them about your business. Marketing describes any activity that attempts to make contact with potential customers.

Good marketing materials – in whatever form – will grab a customer's attention, capture their interest, illicit their desire for your product/service and direct them to take action and find out more.



If your marketing is successful, your potential customers will learn what your business does and where to find you. Popular marketing methods are outlined below.

Word of mouth

When customers hear about your business through others, that's word of mouth marketing. If customers like your business they will often recommend it all on their own. However, it is worth considering how you could encourage them to tell people, for example, by offering an incentive like a discount, or by giving exceptional customer service.

Advertising

There are many ways to advertise your business, for example on the internet, on television, billboards, posters, etc. You should explain:

- *which methods you have chosen, why and how much it will cost*
- *the type of advert you will use, for example, size or colours*
- *how many adverts you will use and how long each will run for*

Business literature – leaflets and business cards

These should detail only the most important information about your business. You should keep the design and wording simple. If you have already produced some, you should attach them to your business plan; otherwise you should describe the design or include a sketch. You should also explain:

- *what materials you will produce, what information will be on them and who will design them*
- *how many you will produce, who will print them and how much it will cost*
- *if you are going to distribute materials to customers, explain how and where*

Direct marketing

Direct marketing involves contacting potential customers to directly sell your product/service to them. It can be done on the phone, in a letter, email or face-to-face. You should explain:

- *which method of contact you will use, why and how much it will cost*
- *how you will find names and contact details of potential customers*

Social media

Different social media can be a very effective way of marketing your business. It's free, allows you to put a face on your business and invites a vast network to interact with your activities. As well as the widely used Facebook and Twitter, there are now social networking sites for small businesses which can help you to focus your efforts. If you're planning on using social media to market your business, you should consider:

- *what you want to achieve from social networking and how you will engage with your customers, for example, will you create a blog to give customers the inside view on your business or get customers to offer feedback on product design?*
- *which networking sites are preferred by your target market and for what purpose*
- *how your business activity on social networking sites is kept separate from your personal activity*
- *how your social networking ties in with your website or other promotional materials and events*

Tradeshows and exhibitions

Some businesses can access large audiences at a tradeshow or exhibition. However, exhibiting is expensive and time consuming, so you need to be sure it will be worth the effort. If you plan to attend events, you should explain:

- *which events you are planning to attend, when and how much it will cost*
- *why it is important to attend these events at this stage in your business*

Website

Websites don't have to be complicated - just three or four pages to show what you do and how to contact you. If you already have a website you should give the address. If you don't have one but plan to, you should explain:

- *the design and any special functionality you want to include, for example, an online shop*
- *who is going to design it for you and how much it will cost to build and maintain*

Advertising & Promotion

If you are planning on developing an advertising or promotion campaign, consider whether it should be done in phases. If so, explain the phases as follows:

Phase 1: This phase is expected to last 10-12 weeks during which the emphasis will be made on promoting services to a selected target of key prospect clients through public relations and networking. Special attention should be made during this phase to communicate clearly the unique services that are offered.

Phase 2: This phase could begin concurrently with Phase 1 but is expected to last up to six months. This phase will include acquiring strategic partners. The primary targets are XXX and XXX.

Phase 3: This phase begins after the completion of phase 1 and 2, and will emphasize on promoting services in XXX and XXX. It will also focus on generating media coverage through articles that are geared to XXX. This type of promotion will be ongoing and its primary purpose will be to strengthen the service provision capacity.



8. COMPETITOR ANALYSIS

Make sure to highlight where do you stand among the competition.

Include your SWOT Analysis:

9. OPERATIONS & LOGISTICS

It's important to work out how your business will work on a day-to-day basis. It's easy to forget little things and it's surprising how many people forget big things, like working out when and how to get paid. Imagine you are preparing for your first sale; work through the different stages, from making or buying your product through to delivering it and taking the money. You can use this section to explain what you have already been doing that works, or you can use it to show the new things that you are adding or changing based on the things you have learned.

In this section, you need to show that you've thought about all the questions below, even if they don't all apply to you. You want your potential investors to know that you have thought about these issues and either incorporated or dismissed them.

- **Production**

If you are making your product, how long will it take?

If you are buying it, how long will delivery take?

Is there a minimum order?

Do you have to pay upfront? How much stock do you really need to order?

- **Delivery to customers**

How long will it take to deliver your product to your customers and how will it be delivered?

Is the cost of delivery included in the cost of the product or will you charge customers extra?

- **Payment**

When will you get paid and how – for example, with credit cards, cheques or cash?

The payment methods you choose can have an impact on the cost of running the business. Will your customers pay you upfront or pay a deposit and the rest when you finish? Who will do your books and how often?

- **Suppliers**

Explain who you have chosen, what they will supply and when you will pay them, for example, upfront or within 30 days. Consider how your costs and prices will differ if you are buying or selling your products wholesale. If your suppliers are part of your impact model, explain how your costs compare to other clients they might have.

- **Premises**

Where will you run your business from? Describe the space and explain why it is suitable. Working from home may be easiest and cheapest but will it work and do you have permission from the owner or the local authority? If you plan to rent premises, think about the cost, the type of contract, the facilities (for example, telephone and internet) and whether it is convenient for your customers. If you are selling on a market, when will you trade? How do you rent a stall? Is there a waiting list?

- **Equipment**

What equipment do you need – for example, a computer, a mobile phone, a sewing machine? What will you use each item for, how much will it cost and where will you buy it from or do you own it already?

- **Transport**

How will you get about – for example, to pick up stock or to meet customers? How much will it cost? Do you need a driving licence? If you do and you don't have one, what will you do?

- **Legal requirements**

What laws apply to your business, for example, registering with a Ministry? If you're dealing in foodstuffs are the legal requirements you need to meet? Is there an accreditation you need to have? If your country allows for registration as a social enterprise, are there any extra legal requirements that you need to be aware of? Are there tax implications if your turnover is over a certain limit (i.e. do you need to be registered for an equivalent of VAT)? Do you need a trading licence? Where would you go to get legal advice? Have you already gotten legal advice? If so, from whom?

- **Insurance**

Insurance protects your business against risks. Is there a legal requirement to have insurance? Are there any insurance suppliers that can serve your needs?

10. IMPACT MONITORING & MANAGEMENT

*It is important not to forget that this is a **Social Business Plan**, and as such, you have to include how you will be measuring and monitoring your impact. You should have been making reference to your social impact throughout the business plan, but this section is where you need to get into specifics.*

It's important to clarify in very clear terms:

- *Who are your impact stakeholders:*
 - *Clients?*
 - *Suppliers?*
 - *Staff?*
 - *Others or a combination of the above?*

- *Are they all getting the same kind of impact? If it's different, can you clarify each type of impact that each stakeholder is getting?*
- *What is the exact impact that your social enterprise is providing at each stage?*
- *Is that impact measurable? If so, what are the indicators that you will be using?*
 - *Does that impact match standard indicators taken from the Sustainable Development Goals? If so, which SDGs are you working towards?*

Main SDGs:

What are the indicators/KPIs that your organization is measuring and why?

What tools will you be using to measure your social impact?

- *How often will you be measuring it?*
- *What are the decisions that will be altered based on your impact measurements and achievements?*
- *Are you measuring both the breadth and depth of that impact?*
- *Do you have more than one source of data to verify that the impact you are claiming is being achieved?*
- *What are your impact targets and milestones?*
- *What is success for you from an impact perspective? What are your targets? What is the change you are trying to create (use your THEORY OF CHANGE)*
- *Is your model also working towards or respecting:*
 - *Women's empowerment (i.e. positive discrimination in recruitment/maternity support and care/flexible working hours/ etc)*
 - *The Environment (i.e. using recycle materials, being paperless, opting for clean energy, reducing transport emissions, etc.)*

Environmental Impact Mitigation

11. ORGANISATION & GOVERNANCE



*You should have already touched on this in an earlier section, but this is where you can go into more detail about your management team, and the roles and responsibilities of the different management team members (use the **RACI** you developed during your **Organisational Structure** workshop)*

- *Name: XXX*
 - *Title: XXX*
 - *Key Functional Areas Covered: XXX*
 - *Past positions, successes and/or unique qualities: XXX*
 - *Educational background: XXX*
- *Name: XXX*
 - *Title: XXX*
 - *Key Functional Areas Covered: XXX*
 - *Past positions, successes and/or unique qualities: XXX*
 - *Educational background: XXX*

(add more as required)

ORGANISATIONAL STRUCTURE

In this page, you should put a visual representation of your organisational structure, highlighting the positions you already have filled and the ones you will still need to fill. You can add the different criteria below highlighting the triggers for new hires to be made. (see section below)

TEAM GAPS & TRAINING NEEDS

Use this section to explain how the social business plan will require new skills at a certain point in time. What are the pre-requisites before recruitments are made and assumptions that are made

- *Title/Role: XXX*
 - *Key Functional Areas Covered: XXX*
 - *Qualities of the individual who will be sought to fill this role: XXX*

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 - *Key Functional Areas Covered: XXX*
 - *Qualities of the individual who will be sought to fill this role: XXX*

Here you should be upfront about the areas you still need to strengthen. No organisation is the finished article from day one, and it's reassuring to investors, donors and partners to know that you are self-aware enough to have identified the areas you need to strengthen or need to get support in.

- *List your training needs, the accreditations or certificates you still require*
 - *XXX*



- o XXX
- o XXX

Highlight when and where you'll get them from. This could also be an opportune time to think about organisations and businesses that you can work with or outsource certain functions to. Is there a way of ensuring anyone you partner is also a social enterprise or an impact driven business?

GOVERNANCE

Do you have a board of directors/trustees? If so, explain their involvement in the organisation, how they were chosen, and what they bring to the table.

If you don't have Board (because it's not a legal requirement), can you develop a Board of Advisors? If so, what will be their function? Can they hold any form of accountability?

How often will your Board meet? What will you owe your board? Is there a delegation of authority from the Board to the Executive team? Is it strong enough to mitigate risk / is it broad enough to allow management to operate the social enterprise on a day-to-day basis without too much bureaucracy?

How often do you need to perform an audit?

Are there any governing bodies that you need to report to?

Is there a feedback loop for your customers/stakeholders to give you feedback/hold you accountable?

What policies and procedures are in place? You should highlight here what they are and who is responsible for ensuring they are observed.

12. FINANCIAL MODEL

Back to the sustainability piece of your social enterprise. This section is where you put in the numbers.

COSTS AND PRICING STRATEGY

Before you decide how much to sell your products/services for, you need to work out how much each one costs you to make and deliver. This will stop you selling things for less than they cost.

The price you charge customers for a product/service must be higher than its cost and include enough money to cover the extra costs of running your business (for example, petrol, bills, rent etc.) and your

essential personal costs taken from your personal survival budget. The difference between an item's cost and its price is its profit margin.

<p>A. If you can't work out the price of a single product/service, you can work out the price of a batch. For example, for food this might be on portions of four or for T-shirts, a batch of 10.</p>	<p>B. Break down your product/ service into parts (for example, different materials, packaging, labels, etc.) and put each one in a separate box. Work out the cost of each and write it down in the relevant box.</p>	<p>C. Work out the total cost of the different parts of your product/ service (add up all costs in B).*</p>	<p>D. If you worked out the cost of a batch, i.e. for more than one product/service, to work out the cost of an individual unit, divide the total cost (cost C) by the number of products/ services in your batch (cost A).*</p>
<p>E. Work out a price that will cover the business overhead costs and give reasonable profit. Compare this price with your competitors to see where you stand. This (cost E) is the price you will charge your customers.</p>	<p>F. Work out the difference between your unit cost (cost D) and your price per unit (cost E). This difference is your profit margin (£).</p>	<p>G. Work out the profit margin as a percentage (%) by dividing your profit margin (cost F) by your unit price (cost E) and multiplying by 100.</p>	<p>H. Work out the mark up by dividing your profit margin (cost F) by your unit cost (cost D) and multiplying by 100.</p>

COSTS AND PRICING STRATEGY

Product/service name	
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<i>A</i>	<i>Number of units in calculation</i>	
<i>B</i>	<i>Product/service components</i>	
<i>C</i>	<i>Total product/service cost</i>	
<i>D</i>	<i>Cost per unit</i>	
<i>E</i>	<i>Price per unit</i>	
<i>F</i>	<i>Profit margin (\$/EGP/JOD)</i>	
<i>G</i>	<i>Profit margin (%)</i>	
<i>H</i>	<i>Mark up (%)</i>	

FINANCIAL FORECASTS

A sales forecast shows how many sales you are aiming to achieve in your first year and how much money that would mean you receive. It's hard to know what a realistic number of sales might be so it's better to plan for the worst case.

For lots of businesses, the number of sales made is affected by external factors such as, holidays, seasons, weather, etc. Think whether you expect your sales to be different in some months and show this in your sales predictions.

SALES FORECAST																
B	Products/Services															
C	Products/Services															
COSTS FORECAST																
D	Products/Services															
E	Assumptions (e.g. Seasonal Trends)															

Cashflow

A cashflow shows how much money is expected to come in and out of your business. It brings together all the work you have done in your plan. You must complete the forecast realistically. Make sure you:

- include seasonal changes in overhead costs such as increased heating and lighting bills in winter*
- allow for delays between when you make a sale and when you receive payment*
- do not over estimate how much stock you will need*
- split costs that can be paid on a monthly or quarterly basis*

Once you start your business you will have to keep a record of your actual income and expenditure and you should compare this to your plan to give you an idea of how well your business is doing.

1. The columns show the months in your first year of trading. Write in the names of the months. They should be the same as in your sales/costs forecast in section 10.1.*
2. The top rows show money coming into your business and when. You should list each type of income on a different line. Typical types of income you should include are:
 - income from sales (should be the same as in your sales/costs forecast in section 10.1)*
 - loan funding
 - any of your own money that you are putting into the business
3. For each month add up the total amount of money you have coming into your business.*
4. The middle rows show money going out of your business. List each cost on a different line. Include all the costs you have worked out in earlier sections of your business plan, for example, marketing costs, equipment costs, personal survival budget. Other costs to include are:
 - tools
 - materials/stock
 - rent/rates
 - heat/light/water
 - phone
 - postage
 - printing and stationery
 - insurance and tax
 - motor repairs/maintenance
 - petrol/diesel/other travel costs
 - IT costs
 - loan repayments

You should explain what each cost relates to in your costs table in section 10.4 of your business plan.

5. For each month add up the total amount of money you have going out of your business.*
6. The bottom rows show how much money is in your business at the beginning and end of each month.
 - a. Balance – take the money earned in that month (C) and subtract the money spent (E).*
 - b. Opening balance – should be the same as the closing balance of the previous month.*
 - c. Closing balance – the month's opening balance (b) plus the current month's balance (a).*

BREAKEVEN

C	TOTAL MONEY IN (\$/EGP/JOD)												
	MONEY OUT (\$/EGP/JOD)												
D	Salaries												
	Rent												
	Overhead												
	Other Costs												
E	TOTAL MONEY OUT												
F	BALANCE (\$/EGP/JOD)												
	Opening Balance												
	Closing Balance												

11. RISK & MITIGATION PLANS

Sometimes, despite careful planning, the unexpected will happen and a business will fail. There are many reasons why a business might fail; a lack of cash, a new competitor or changes in your personal life.

Nobody plans to fail but it is important to plan for the ‘what if’ scenario. What if doesn’t work out as you imagined?



Sometimes all that could be required is changes to your existing business that reduce your costs or boost your income. Other times, it may be that, despite your best efforts, you have to close the business and tackle Plan B.

And it's far better to have a Plan B in your back pocket ready, if and when the unexpected happens.

Think about what changes you may be able to make to your business in the short- term that would help you to make cost savings or earn more money.

For example, can you work with a cheaper supplier, negotiate shorter payment terms with your customers or boost sales with effective networking?

Consider what changes you may be able to make longer- term.

For example, can you do more of your business online or take a part-time job or training course - helping you to meet new people and learn new skills that might benefit your business?

If you do decide to close your business, consider what skills and experience you have now – and as a result of doing the Enterprise programme – that would help you to take your next step.

For example, what contacts do you have who would be willing to help you; what support might be available from Alfanar

Think about what you have learned as a result of running your own business.

For example, what positives can you take from running your business; what lessons have you learned; what contacts have you made; what skills and experience do you have now that you didn't have before; how would these be interesting to an employer?

RISK MATRIX

Create a table highlighting each potential risk, its likelihood, its impact on your work, and what mitigation plan you have in place in case it occurs. It can be useful to also highlight what your appetite for risk is in different areas. For instance, you might be willing to accept risks in your financial projections, but not in areas like internal financial controls. It is also useful to know who within the organisation is responsible for overseeing different risks.

<i>Type of Risk</i>	<i>Risk</i>	<i>Control in Place</i>	<i>Risk Owner</i>	<i>Likelihood of Risk</i>	<i>Appetite for Risk</i>	<i>Mitigation Plan</i>
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12. MILESTONES



13. APPENDIX

The following items to be included in the Appendix:

- Theory of Change
- Articles/Media Appearances
- Full excel version of financial model
- Questionnaires prepared
- Audited files for the last three years
- Etc.