

## BRAG Enterprises

### Introduction

Following pit closures in the 1980s, the Benarty Regeneration Action Group (BRAG) was set up to tackle the severe levels of unemployment and subsequent poverty in the local area. Its vision was to *'assist in the creation of a vibrant economy in Central Fife - an economy in which all the key indicators are at least on a par with Scotland as a whole.'* Since its inception in 1988, its remit has developed to include local economic and community development; learning and training; small business development; New Deal and Gateway to Work Programmes and The School for Social Entrepreneurs. It is now a leading agency for community based learning and regeneration in the West Fife Coalfields area.

### Social accounting and audit

BRAG was invited to participate as a field subject in the CONSCISE program in 2001/2002. The program was designed to test the generation of social capital and regeneration through the social accounting method. As a participant in the program, BRAG was given a high level of support including external funding and significant consultancy input through CBS Network. BRAG are clear that the accounts would not have been delivered without this support and that they were *"very lucky having the support of John and Alan (CBS Network) that helped us through the Objective setting"*. The consultants were heavily involved in developing the aims and objectives of the organisation; production of questionnaires; assistance in the collection of data; one to one interviews; analysis of data and finally completion of the accounts.

BRAG hoped that the social accounts would demonstrate its social value; enable them to monitor performance and impact; review and manage the way the organisation worked; hear what stakeholders felt about their services; and be more accountable.

### Benefits and value of social accounting and audit

BRAG felt that the *"process was more important than the output"* and *"helped to bring the staff teams together. Like many medium sized voluntary organisations BRAG had staff groups operating different activities under contract or funding. The process helped to orientate the staff around the wider organisation. This helped to rally the staff"*. BRAG also felt that the process of putting together the social accounts helped open channels of communication with stakeholders; *"many people very much appreciated the fact we were interested in their opinion"* and that *"the process of Alan conducting face to face interviews with our funders was very helpful. We got a lot of great feedback on their perception about BRAG and were able to*

*(make) adjustments to our approach. I feel this brought us closer to our funders as it allowed us to align objectives.”* BRAG reported that this benefit was directly responsible in securing a large New Deal contract. BRAG felt that these benefits would not have been fully realised had they not had third party support.

BRAG staff involved in the accounts also reported personal benefits including a better understanding of the organisation and being given the skills to facilitate the process with other organisations.

### **Negatives, problems, snags**

Overall, BRAG felt that the social accounting process did not pose many difficulties and found many elements easy to understand and complete. However, they recognise that the accounts, particularly the consultation process, would not have been completed without third party support. BRAG did feel there was not enough time to do the work required, despite external assistance. *“The most difficult aspect was having the discipline to conduct the various consultations on time”.*

### **General thoughts on social accounting and audit**

BRAG felt the production of social accounts was a positive experience for its stakeholders but that external support was crucial to this success. Whilst social accounting should not be compulsory for social economy organisations, BRAG felt it should be more widely available and mainstreamed through national training programs and funders/investors accepting social accounts in place of bespoke reports. It also felt strongly that any submissions to funders should include an allocation to pay for producing social accounts. It also agreed that having a standard set of values for social economy organisations with appropriate indicators would be very beneficial to the sector.

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