

Social Audit Network Circular August 2009

The SAN e-mail list reaches some 1500 people in the UK and all around the world. If you know of other people who are interested in social accounting please invite them to join the network via the website or simply email us their address. Please remember the network is there not only to send out information but also to be used as a way of contacting other people and spreading information about what you are doing.

If you want to focus on what is going on in your area – please contact your Regional Co-ordinator or contact Anne Lythgoe alythgoe420@btinternet.com.

Events and Training

Master-classes and Social Auditor training...

The **two-day social accounting master-classes** are aimed at people who wish to understand the Three Step social accounting process either in order to facilitate the process with social economy organisations or to use it within their own organisation. The cost of these classes in the UK is £375 including a copy of the social accounting and audit Manual & CD and dinner on the first evening. (If you already have a Manual & CD the cost is £350).

Social Auditor workshops are aimed specifically at those people wishing to become SAN approved Social Auditors. Participants should have sound prior knowledge and/or experience of the social accounting and audit process either by having used it for their own or another organisation or by having attended one of SAN's two-day master-classes or similar SAN recognised training. The cost of the Social Auditor workshop is £150.

Future events include:

North Wales – Social Accounting Masterclass, Wrexham, to be held on **7th & 8th September 2009**, at Plas Pentwyn, Coedpoeth, Wrexham, LL11 3NU. Lead Trainer will be Graham Waterhouse. For further information and booking please contact Nicola Millar 01978 722980 or nicola.millar@wrexham.gov.uk website: www.plas-pentwyn.co.uk

Exeter – Social Accounting Master-class – to be held on **23rd and 24th September 2009** – lead trainers Helen Vines and Debbie Stewart – for further details contact info@ceultd.co.uk or info@socialauditnetwork.org.uk



London - The dates for the master-class to be held in London have been confirmed as **Monday and Tuesday 5 & 6 October**. A Social Auditor workshop will also be held on **Wednesday 7 October**. Both the master-class and the SA workshop will take place in Corsham Street N1. Further details are available from John Pearce and anyone interested in attending either or (both) events should contact him on j.pearce@cali.co.uk

Cardiff - master-class - date in Sept/Oct to be confirmed - lead trainer John Pearce. For further details contact sarah.germain@cylch.org.uk

Edinburgh or Glasgow - master-class and Social Auditor workshop - possibly December or late January 2010 - lead trainer John Pearce - for further information watch the SAN Circular.

If you are interested in working with SAN to hold a Master-class or other training in your region, please contact John Pearce by e-mail at j.pearce@cali.co.uk

SAN News and Developments

New Office Address

SAN's new correspondence address is:

Address: SAN Ltd., c/o CEU Ltd., Garden Floor, Suite 1, 11-15 Dix's field, EXETER. EX1 1QA

Tel: 01392 666 282

Register of Social Auditors

We are pleased to report that the latest SAN social auditor to be approved is Rod Lovie from the North-east of Scotland. Rod works for REAP (Rural Environment and Action Project) and has been responsible for preparing their social accounts for a number of years - and winning awards for them. REAP has a long track record of leading the delivery of social accounting and audit in NE Scotland. Rod can be contacted at: rod@reapscotland.org.uk

Anyone wishing to become approved as a SAN Social Auditor contact their Regional Co-ordinator in the first instance - see end of Circular. Prospective auditors are required to attend a SAN Social Auditor workshop and to have attended at least two social audit panels and written a set of notes before being mentored when they chair a first panel for themselves.



For information on the register of approved social auditors, please go to our website at: <http://www.socialauditnetwork.org.uk/register2.htm>

SAN Conference 13 November 2009

The 2009 SAN Conference

Accounting, Measuring and Reporting – how does it all add up?

will be held on **13 November at Blackburne House in Liverpool** and will be an international affair with social accounting practitioners from Europe and overseas in attendance. Confirmed speakers and workshop presenters so far include:

- **Gerry Higgins**, CEO of Community Enterprise in Scotland;
- **Steve Wyler** CEO of the Development Trusts Association;
- **Bob Doherty** of John Moores University Liverpool;
- **Mrs Latha Suresh** of the Centre for Social Initiative Management in India;
- **Marcelle Holdaway**, social auditor based in Australia;
- **Lindsay Jeffs**, social auditor based in New Zealand;
- **Johny Joseph** of Creative Handicrafts Mumbai,
- **Namrata Kaur** from Dr Reddy's Foundation in Hyderabad
- **Tytti Siltanen** of Develooppi Oy Finland.

Colleagues from Nepal, Germany and Canada will also be joining us.

Please note the date in your diaries. Further details and a booking form will be available in the next month.

SAN Social Accounts

We would like to thank all those who completed questionnaires for our second set of social accounts for the period December 2007 to March 2009. These have now been drafted and are out to Board members for consideration and comment. Once they have been audited by a social audit panel later this summer a summary will be circulated with the monthly Circular and the full social accounts and appendices will be available on the SAN website.

SAN manual...

Should you wish to purchase a copy of the interactive Manual and CD, please contact your Regional Co-ordinator in the first instance, who may have some in stock. Larger orders should be placed via the SAN office in Exeter (contact details at the end of this newsletter) or via Anne Lythgoe, by e-mail (alythgoe420@btinternet.com). The order form is available on the SAN website at <http://www.socialauditnetwork.org.uk/ManCD2.htm>

The 2009 cost of the Social Accounting and Audit Manual and CD is as follows:

- 1 - 5 copies - £27.50 each (incl. Post and Packing)
- 5+ copies - £25 each (**plus** Post and Packing)

Call for Case Studies...

SAN is always looking for organisations to feature as Case Studies in both this newsletter and on the SAN website. A number of case studies have been prepared following the SAN research project, and a number of these are now available for you to download from the SAN website at <http://www.socialauditnetwork.org.uk/what%202.htm>.

SAN is planning a booklet of case studies to illustrate good practice in social accounting and audit – if you would like to feature in this booklet, please contact Anne Lythgoe for more details.

If you are willing to share your experiences of social accounting and audit in order to help inform others, you do not need to write the whole article – we are happy to help. However, the information and opinion must come from you and your organisation – it's your story that is being told! Please contact Anne Lythgoe (alythgoe420@btinternet.com), to discuss how your story can be included on our website.

Social Accounting Case Study Feature

Community Ventures Limited

Introduction

Community Ventures was initially set up to create opportunities for local people in a deprived area of Middlesbrough. It is a charitable holding company with five subsidiaries – a security company employing local people and four consultancy companies. Its main activities centre around a community-owned security company and providing training and support to not-for-profit organizations across the country. It also operates a UK

Online Centre giving local residents free access to computers and the internet both for recreation and employment assistance, helping residents from deprived areas back into social and economic activity. Community Ventures began life in the late 1980s as a City Challenge funded project. It has a group turnover of over £1.5m and the charity employs 10 people while the subsidiaries employ over 70.

Social accounting and audit

Community Ventures has never fully prepared social accounts or had them audited. However, some of their senior staff attended the training as part of the Valuing the Difference project which led them to mapping stakeholders and clarifying their mission, values, objectives and activities. They decided to go no further due to a prioritising of needs and a feeling that social accounting was *"not relevant to their immediate requirements"* and although some staff members were enthusiastic, Community Ventures as an organisation felt it *"was never a high priority"*. Thus there was insufficient time available to the proposed social accounting process and although space was made for staff to attend the social accounting training – social accounting was not implemented.

Since then Community Ventures received a loan for developing the social enterprise activity (£250,000) and keep a track of their social impact as they are able to "repay" £100,000 of this loan through providing social benefits to the community. To keep track of this social impact they have applied a model developed by Philip Angier using an SROI framework which looks at measures and how they could be validated. This is then followed by assessing "social output" which is accumulated into a "cumulative social output value".

Benefits and value of social accounting and audit

Community Ventures completed the first step of social accounting and found this relatively straightforward. They did have problems in deciding what information to collect due to the *"complexity of the organisation"* and the limited resources within the organisation to proceed. Despite this they do regularly consult with stakeholders on specific projects and activities and this informs the reports to funders. Community Ventures felt that the social accounting training helped them to review their mission, values, objectives and activities; the consultation they already do with stakeholders has been helpful; and as a result of the social accounting training they have expanded their Annual Report to include social performance and impact. The staff member who attended the Valuing the Difference training felt that the training was very valuable as he understands how social accounting and audit can be applied in contract bids and reporting; is able to advise others on social accounting; has helped in his understanding of the organisation; and has learned about

consulting stakeholders. Community Ventures is very supportive of the principles for Social Accounting and would expect to be involved in using and promoting the process, by including it in future business planning.

Negatives, problems, snags

For Community Ventures, the main downsides of social accounting was that there wasn't take-up in following through with social accounting mainly due to capacity issues and other priorities gaining precedence.

General thoughts on social accounting and audit

Community Ventures is concerned that there are many quality accreditation systems and if social accounting is just another "box to tick" it loses its meaning. They feel that the Manual and CD should be a web-based resource and social accounting should be better understood and recommended by funding bodies. Finally, the staff member who went through the social accounting training felt it was *"a worthwhile personal experience and was disappointed that it could not, due to circumstances at the time, be adopted by the whole organisation"*. He argued that its benefits need to be more widely promoted and thus providing a wider understanding of the process and how it can be used.

The Greenway Centre
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01642 230314
robertgmorrell@cvi.org.uk
<http://www.cvi.org.uk/>

SAN in Scotland

Alan Kay writes...

The Scottish Social Enterprise Academy is planning to run a series of two-day social accounting and audit training modules, commencing in September. Entitled '**Prove, Improve and Account**' the modules will be facilitated by Alan Kay and run across Scotland at the following venues:

29-30 September 2009 - Inverness
20-21 October - Aberdeen
24-25 November - Glasgow

If you are interested in attending at any of these courses venues and require more details, please contact the Social Enterprise Academy on 0131 243 2670 or learn@theacademy-ssea.org for the Aberdeen and



Glasgow venues and David Bryan on davind@theacademy-ssea.org for the Inverness venue.

SAN Regional Co-ordinators...

London:

Mike Gordon (pro tem)- mike@mgc13.plus.com

South East:

Mike Gordon (pro tem)- mike@mgc13.plus.com

East Midlands:

Mike Swain - Mike.S@asan.org.uk

West Midlands:

West Midlands Social Accounting Cluster - Mike.S@asan.org.uk

Scotland:

SAN in Scotland - info@cbs-network.org.uk

South West England:

Community Enterprise Unit - lorna@ceultd.co.uk

East of England:

Mike Gordon - mike@mgc13.plus.com

Wales:

Cylch in partnership with the Development Trusts Association Wales (DTAW) - sarah.germain@cylch.org.uk

North West England:

contact either Graham Waterhouse - graham.waterhouse@ntlworld.com
or Liz Brooks Allen - Liz@elect.org.uk

Yorks and Humber:

Contact in the first instance Mary McGarry - mary@punchthehorse.karoo.co.uk

North East England:

Community Campus 87 - lawrence@cc87.co.uk

Northern Ireland:

Vacant

We are still seeking to identify people willing to serve as Regional Co-ordinators in Northern Ireland and the South of England.

Contacting SAN...

Address: SAN Ltd., c/o CEU Ltd., Garden Floor, Suite 1, 11-15 Dix's field, EXETER. EX1 1QA

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*Anne Lythgoe
August 2009*