

## Rural Environmental Action Project (REAP)

### Introduction

REAP have been a project of the national charity Community Service Volunteers (CSV) since 1997 and became an independent charity in their own right as of January 2008. Based in the market town of Keith in Moray, REAP have delivered a variety of capacity building, community development and environmental education work with volunteers, charities, social enterprises and agencies across Moray and Aberdeenshire.



### Social accounting and audit

REAP first got involved in social accounting after attending a training workshop led by CBS Network in Aberdeen in late 1999. Having just been through an unproductive external evaluation process as part of a lottery funded project, REAP were keen to find a better way to measure their impact. As the work of the project was based around sustainable development, the focus within social accounting on the triple bottom line of social, economic and environmental impacts was a perfect fit.

### Benefits and value of social accounting and audit

REAP were in the fortunate position of being able to incorporate social accounting into their core business and to draw in external funding to run an initial cluster programme facilitated by CBS Network. As REAP staff built their own knowledge and expertise in the area they were then able to co-facilitate and mentor additional cluster groups over a six year period. The Manager of REAP felt that *"being able to make the link between social accounting and our sustainable development and capacity building remit was a real benefit to us. Alan Kay and John Pearce were fantastic in guiding us through the first cluster and in then building our capacity and confidence to deliver and support others through the process"*.

### Negatives, problems, snags

REAP have now carried out three social audits of their own activities and have been involved in supporting and mentoring around 25 other organisations through the process. The first two audit cycles were carried out two years apart, although there was over a three year gap before the most recent accounts were completed in 2007. As noted by the project manager *"This goes to show that even in a committed organisation, where social accounting is valued and recognised, it can still be difficult at times to keep on track with the focus when sometimes there seems to be other priorities for your time and resources"*.

## General thoughts on social accounting and audit

However, the overall consensus is that the process is of great worth and value, and that it does help to reinforce important concepts like sustainable development. The most recent set of REAP accounts were pulled together by Rod Lovie, and his fresh approach to the process meant that the 2007 accounts are the most concise produced so far and the process of stakeholder consultation and discussion was a key factor in the formation of the new independent REAP.

This practical linkage between social accounting and business/development planning is an important benefit of the process, and one that is sometimes overlooked.

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