



**SAN: SOCIAL AUDIT NETWORK
AUGUST 2010**

It's August... and summer seems to be almost over here in Bolton. We have a hosepipe ban and endless rain! The 'summer' of June is a distant memory.

As many of our normal correspondents are away, I have just put together a short note about some of the recent news from social accountants across the world.

In Australia, Jenny Cameron and colleagues are looking at social accounting for small and primarily volunteer-based community organisations and enterprises. More about their progress in next month's SAN newsletter.

In the UK, work has started on redrafting the Social Accounting and Audit Manual and CD first published in 2005. This new guide will enable social enterprises and voluntary organisations to assess their social, environmental, economic and for the first time - cultural impact.

The previous Manual is still very pertinent, and in use across the world but SAN has very nearly sold the 2,000 copies originally printed. Financial support for the production of this new guide is coming from seven supportive social enterprises along with Highlands and Islands Enterprise. The guide will be called *Accounting for Change: the next generation of social accounting and audit* and will be launched before the end of the year - possibly at the SAN Annual Conference in Newcastle on 3rd December.

If you want more information or want to be on the list of purchasers please contact Sean at info@socialauditnetwork.org.uk.

In the last newsletter, Adrian Ashton advocated a 'practice what you preach' attitude to social accounting and reporting - we would love to hear whether others feel the same - if you provide support with social accounting - do you prepare your own social accounts? Does that give you empathy and help you provide a better quality of support?

Perhaps it is too early to judge, but I'll risk a comment on the new UK Government's 'Big Society' proposals launched recently in Liverpool. Evidence I believe that accounting for social, environmental, economic and cultural change will become even more important in the competition for limited funds that may be awarded in a more philanthropic way. The value of social accounting and audit as a marketing and promotional tool will become more and more important if social enterprises and voluntary organisations are to 'tell the story' of their organisation and convince funders to invest. One to watch over the coming months.

Finally and sadly, SAN has heard that John Pearce, one of the founders of the Social Audit Network, is in ill-health. We should like to take this opportunity to wish him well and let him know that he is in the thoughts of the huge number of people who he has worked with and helped in the field of social accounting over the last twenty years.

Anne Lythgoe

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ARTICLES

A WORD FROM MIKE SWAIN.....

As we contemplate the coming autumn of public sector cuts here in the UK, we could do worse than reflect on the impact the changing funding climate will have on the communities we work with and the people who live in them. Our instincts to understand how effectively we are performing in the work we do will be as important as ever. We need to keep our ears close to the ground learning from people what works well in the services we offer and what changes we should make to improve what we do. And as organisations with social and community objectives, we owe to all our stakeholders to demonstrate what impact we are making.

Throughout the autumn, SAN will be developing a new guide to social accounting and audit which will build on the work undertaken in 2005. The new guide will continue to enhance the framework approach which has served us so well over the last five years. The work will be led by Alan Kay with support from a range of SAN members. We anticipate that the new guide will also help organisations to work their way through the range of tools that exist. Watch the circular for further developments.

In **December SAN will be in Newcastle for what will be our fifth national conference.** I hope that as many of you as can will be able to join us for what promises to be a fascinating gathering. We are particularly pleased that Peter Holbrook the Social Enterprise Coalition Chief Executive will be addressing the conference. We will be running a number of workshops on the new guide as well as hearing about how social accounting and audit is developing in the North East. We hope also to be able to have a wide ranging discussion about how SAN can start developing its new approach to regional development.

Mike Swain (Chair of SAN)

NEWS & DEVELOPMENTS

SAN Training Programme

SAN runs two types of training event: the two day **Social Accounting 'master-class'** and the one day **Social Auditor Workshop**.

The **master-class** (MC) works through the Three Steps of the Social Accounting and Audit process and is designed for people who either wish to use social accounting in their own organisation or wish to assist other organisations prepare social accounts..... for more information and list of upcoming events,

[READ ON.....](#)

SAN practice 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 these have been prepared following the SAN research project.

There are now 23 Case studies on the SAN website, and these will shortly be accompanied by a handy directory feature to help you select the best for your needs.

To visit the Case Studies page....

[READ ON.....](#)

Register of Social Auditors

Anyone wishing to become approved as a SAN Social Auditor should 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. To see more about Social Auditing

[READ ON](#)

SAN Manual & CD

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.

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'Garbage' Text Problem

We understand that some subscribers may have been experiencing 'garbage text' : articles that are marred by the presence of unexplained rogue symbols, often dollars and pounds, especially where inverted commas and apostrophes are meant to appear.

We believe that this error is only met by Mac users, and that it may be confined to those viewing via Entourage. We would appreciate it if anyone experiencing this problem would contact us at

san@ceultd.co.uk.

A screen shot would be a great help. Apologies for any inconvenience.

CO-ORDINATORS & CONTACTS

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 lizbrooks-allen@theconnectives.com

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.