



Social accounting and audit for the community sector

Social Audit Network Circular October 2009

SAN Conference 13 November 2009 – booking open

The 2009 SAN Conference

Accounting, measuring and reporting- how does it all add up?

13 November at Blackburne House in Liverpool

This will be an international affair with social accounting practitioners from Europe and overseas in attendance. Confirmed speakers and workshop presenters so far include:

- **Bryn Sadownyk**- Demonstrating Value Project Canada
- **Gerry Higgins**- CEO of Community Enterprise in Scotland
- **Steve Wyler**- CEO of the Development Trusts Association
- **Ruth Woodall**- Sustainability and Reporting Manager
The Co-operative
- **Bob Doherty**- 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**- Creative Handicrafts Mumbai
- **Tytti Siltanen**- Develooppi Oy Finland
- **Katherine Trebeck**- The Wise Group
- **Manoj Khadka**- Social Audit Forum Nepal

Full details and a booking form are available on the SAN website.

<http://www.socialauditnetwork.org.uk/SANConflyer0809.pdf>

The cost of the day is £125 (£100 for SAN company members). Please book early as places are limited.



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SAN members are also invited to attend the international Gathering of social accounting and auditor practitioners which will be held on Thursday afternoon and evening the 12th November - the day before the SAN conference - in Liverpool. Members will receive an e-mail with further details.

PLEASE BOOK AS SOON AS POSSIBLE, AS PLACES ARE GOING FAST!

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. For more information about how to book for this year's SAN conference, read on....

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.



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Future events include:

London - A master-class in social accounting is being given by John Pearce in **London** - The dates for the master-class are confirmed as **Monday and Tuesday 5 & 6 October**. A **Social Auditor workshop** will also be held on **Wednesday 7 October**.

These are opportunities to learn more about social accounting from someone who has been at the forefront of developing the methodology for over 15 years.

Both the master-class and the SA workshop will take place in Corsham Street N1. Further details are available from Sean Wheeldon in the SAN office and anyone interested in attending either or (both) events should contact him on info@socialauditnetwork.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

The SAN social accounts for the period to 31 March 2009 will go to a social audit panel to be held in Birmingham on 1 October. Once any changes required by the panel have been made a summary will be circulated with the monthly Circular and the full social accounts and appendices will be available on the SAN website. The summary version will also be available at the SAN conference in November.



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Register of Social Auditors

The latest Social Auditor to be approved by SAN is **Sue Sadler** who is based in Perthshire and has been associated with social accounting and audit for many years, especially in relation to Community Transport Organisations. Sue can be contacted at: sue@caledonia.org

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 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)



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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. Thank you to all those who have responded so far!

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.



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Social Accounting Case Study Feature Cybermoor Limited

Introduction

Cybermoor Ltd bridges the digital divide in rural areas by providing personal computers and next generation broadband internet access to communities. Cybermoor's other services include supporting community websites and consultancy to public sector clients in usability, on-line engagement and participatory budgeting. It was established in 2002, has a turnover of between £100,000 - £200,000, 6 paid employees and 10 volunteers.



Social accounting and audit

Cybermoor has kept social accounts every year since 2002/03 – the most recent being 2006/07 but has not had them independently audited as they could not find the time to do all the work required. The Alston Cybermoor project was part of the Valuing the Difference project and were keen to keep social accounts as they wanted to prove their social value, set clear targets and add to their existing quality standards. They were supported through the process by a consultant from the Valuing the Difference project. Cybermoor found that they had insufficient time to do the social accounting mainly as the extra work was added to existing workloads.

Cybermoor felt that clarifying and agreeing their mission, values, objectives and identifying their stakeholders was straightforward – but it was much more difficult to decide on what information to collect, setting up systems and consulting with stakeholders. Although the analysis of the data was not so much a problem, the writing of the social accounts was difficult. Almost entirely Cybermoor used questionnaire surveys and web-based feedback.

Benefits and value of social accounting and audit

The main benefits Cybermoor reported are in three blocks: firstly, they felt social accounting helped them plan, understand how they performed and impacted and this led to improving their services; secondly, it identified issues that had to be addressed and some irrelevant activities; and thirdly, it contributed to their Annual Report, reporting to funders and publicity material. The Cybermoor social accountant also felt that social



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accounting had helped in his understanding of the organisation and provided him with skills which would help in his work with others. They now have "a number of key performance indicators which feed into monthly and annual reports".

General thoughts on social accounting and audit

Having been practicing social accounting, Cybermoor feels that it would be huge benefit if funders, investors and contractors accepted social accounting as part of their reporting requirements. Also there would be merit in exploring different levels in social accounting and stipulating more exactly what is required. Having a Manual as a web-based resource would be beneficial; and so would having access to funding specifically for social accounting.

Finally they found the process of social accounting "time-consuming but good to agree on objectives, values, etc."

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<http://www.cybermoor.org/>

News from the South West of England...

Lorna Turner writes...

Ahead of the national roll out in November this year of the new Social Enterprise Mark, the Social Audit Network (SAN) has been working with RISE, the voice for social enterprise in south west England, on the use of social accounting and audit in order to qualify to receive the new Mark.

The Social Enterprise Mark is a label which tells customers that a product or service comes from a social enterprise and is creating a social or environmental benefit.

Applicants for the Mark need to provide evidence of social or environmental benefit in both their governance and their activities. This is where social accounting comes in – as a tool which can help your organisation demonstrate whether you are up to the Mark.



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If you are based in the South West and would like more details, please contact lorna@ceultd.co.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.

News from Australia...

ACCA AUSTRALIA AND NEW ZEALAND SUSTAINABILITY REPORTING AWARDS 2008

Mission Australia has been awarded a Commendation at the Association of Chartered Certified Accountants (ACCA) annual Sustainability Reporting Awards, held in Sydney on Tuesday 4 August, 2009.





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Mission Australia's Queensland and Northern Territory Finance Support Manager, Brian Coffey, accepted the Award for the *Queensland Summary and Full Sustainability Reports 2007-2008*. The report was commended and recognised for leading the way in sustainability reporting in the NGO and NFP sector.

"The global economic downturn has highlighted a clear need for greater disclosure and quality of reporting, beyond compliance. It is important for Australian organisations to continue to improve reporting standards and levels of accountability with stakeholders," says Michaela Campbell, Head of ACCA Australia and New Zealand.

The ACCA Sustainability Reporting Awards recognise organisational excellence in environmental, social and sustainability financial reporting.

The Awards are judged by a panel of specialists in the field of sustainability including Professor Carol Adams from La Trobe University, a Professor of Accounting and Sustainability Development Strategy.

Companies are judged based on transparency in their reporting and how well they communicate their corporate performance with stakeholders. Judges also consider the relationship between the organisation, the environment and social issues such as employment, business ethics and corporate governance.

Overall the Awards experienced a 54% increase in the number of entries; tripling since 2002, and over 150 delegates attending on the day.

Three organisations won a 'Best Report' award, 12 won Best Report in their sector, and four organisations were awarded Commendations.

News from Cheshire

Matthew Lanham of the Neuro Muscular Centre in Cheshire writes to tell us that the NMC has recently completed and had audited its third set of social accounts. He has recently run a workshop on their social accounting experience for 23 delegates from across Cheshire and hopes that other organisations in the county will soon be adopting the practice.



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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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Web: www.socialauditnetwork.org.uk

*Anne Lythgoe
September 2009*