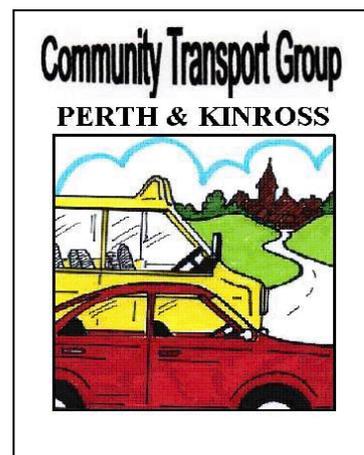


Perth and Kinross Community Transport Group

Introduction

Perth and Kinross Community Transport Group (PKCTG) exists to promote and provide information on Community Transport; support Community Transport providers; help develop Community Transport services and provide help with training and communications. The organisation was constituted in 1998 and operates on a turnover of under £50,000.



Social accounting and audit

PKCTG were keen to objectively review the Project's achievements and to do so from the start as a way of maximising its learning. The Group wanted to improve the quality, quantity and efficiency of community transport and be able to prove and improve its impact. A Rural Development Officer was appointed in 2002 and the first set of audited social accounts covered a thirteen month period from this point. The Group reported that producing the first set of accounts *"was very much a learning experience - bringing in an independent consultant to do the stakeholder consultation meant that questions were asked that we were not altogether comfortable with - but returned better than expected results"*. The Group also report that their own monitoring reports, based on their social accounting framework, were accepted by a key funder in place of the funder's standard monitoring report format. The funding package included a commitment to undertake a further social audit of the project after a two-year period. The second set of accounts was produced in 2003-2004 and due to budget constraints was produced solely in-house and not audited. Nonetheless, the Group reported that *"bringing everything together was a useful exercise and it was easy to update to provide a 3 year project report to funders"*. The final set of audited accounts was produced in 2007, covering the previous 2 years and provided a *"good introduction for the two new management committee members and generated worthwhile discussion on a range of issues from the definition of some measurements to the remit of the organisation"*. They reported that *"both audits had been impressively thorough."*

In all three accounting periods, the Group used the Social Accounting and Audit Manuals (2000 edition and revised 2005 edition). The chairman of the Group's management committee had a keen personal interest in social accounting and championed its introduction to the organisation. Successive development staff undertook monitoring and reporting on activities and consultants were employed to undertake stakeholder consultation. The chairman attended a three day workshop, and has subsequently delivered cluster training to community transport organisations in Scotland.

The Group have no current commitments to produce another set of accounts, however, as the incoming Chairman has judged the work involved to be too great in respect of the size of the organisation; the light of significant funding constraints; and a decision by Perth and Kinross Council (a key funder) to adopt PQASSO as their recognised quality standard.

Benefits and value of social accounting and audit

The Group reported that social accounting and audit allowed them to successfully determine its impact in an area of work that is often difficult to measure. Furthermore, they reported that it *"has been an excellent process for establishing a framework against which to report on progress"*. The Group felt that they were better able to monitor ongoing progress by developing effective evidence gathering frameworks. In turn, this improved the quality of proposals submitted to funders, enabled clear target setting and planning for the future. The audit process also generated confidence that the social accounts provided a fair representation of the organisation's performance and impact, and had not been distorted by omissions or in other ways.

Negatives, problems, snags

The two main drawbacks were time and money. *"Project administration... proved a great burden"* and was perhaps excessive given the size of the Project. There was a lack of funds to hire in support to carry out stakeholder consultation, again placing the burden of work on existing staff. Additionally, on one occasion, findings from the social accounts were used to justify the refusal of a funding application.

General thoughts on social accounting and audit

The Group felt that *"some aspects of the process could 'nest' more easily one with another' and that 'there seems a need to repeat some of the same information in different contexts"*. Reducing repetition would reduce the administrative burden. The Group felt that social accounting should be better recognised and more widely available - for example by developing nation-wide programmes of training and also by ensuring that funders accept social accounts as a standard form of progress reporting. Increasing the confidence of funders in the value of the audit part of the process is essential to build recognition (and funding) of the audit which in turn would encourage adoption of the social accounting process. The Group also felt it was important to distinguish between evaluation and quality standards - an aspect that some social accounting methods risk overlooking.

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