



**SAN: SOCIAL AUDIT NETWORK
JULY 2010**

The summer is well and truly upon us!! Wimbledon is leading up to a climax, the sound of garden mowers interrupts lazy Sunday mornings, the British press and media enters the 'silly season', and the World Cup continues without England, Sadly!

The current debate in our illustrious and diverse media seems to be entirely focussed on the failure of the English football team. I read somewhere that there was strife amongst the football players as they assessed each other not on their skills and what they bring to the team but on how much they earned believing that their value as individual players was determined by a financial value albeit based on their skills, experience and aptitude. This led me to mull over two things:

The first is our society's over-emphasis on valuing the worth of something by placing a financial value on it. But can we do that? How much for falling in love, then? What is the financial value placed on a beautiful view? How much for the euphoria of scoring a goal? What is the price for winning a cup?

The second thing I mulled over was the dilemma society has in distinguishing between the 'individual' and, for lack of a better word, the 'collective'. Individual football players can be bought and sold in The Market - which is the Premier Division - but the teams that win and are successful are those that work as a team - as a collective.

As a society we perhaps have to understand these two things better - that is to appreciate that not all things can be reduced to money as a kind of universal measuring stick; and that there is more value in working together than being a collection of individuals...

Now SAN continues to be as active as it can. We have a regional strategy where different regions (and in some cases countries) develop their own activities in the field of social accounting and audit. SAN tries to keep a track of all that is happening through this circular. We are planning the SAN annual conference in Newcastle on 3rd December. We are in the process of raising funds to redraft and update the social accounting and audit Manual which will take account of all the recent developments in measuring and assessing social impact. We are planning to carry out this work over the summer and launch the new Manual at the SAN conference in December. The last Manual published in 2005 is still very pertinent but we are nearly completely sold out. We have decided to call the new manual *Accounting for Change*: the next generation of social accounting. All very exciting!

Finally, I hope you enjoy this edition of the circular which continues to keep people informed. On that note, could you contact us if you have any news of what is happening in your part of the world - in the fields of social accounting or related areas. Send us an email or drop us a line to our Exeter offices.

Have a wonderful summer!

Alan Kay

In this Edition.....

ARTICLES

SAN in Scotland

Social Accounts on your Advisor

NEWS & DEVELOPMENTS

Training
Case Studies
Register
CD & Manual
Mary McGarry

STOP PRESS

CONTACTS etc

ARTICLES

FOCUS ON SAN IN SCOTLAND

As many of you will know, SAN in Scotland (SANiS) meets about four times a year in different places. The meetings are very informal and open and we invite a list of people and organisations that have been involved in social accounting and audit over the years. People bring their lunch along and we sit about sharing information and catching up. Usually we have a guest speaker or a particular subject is introduced to spark off debate and second part of the meeting is taken by sharing what is happening through Scotland - sometimes extending south of the border.

The recent meeting in June was held in a room in Strathclyde University and we had invited Ian Thomson to speak. Ian is a Reader at the Department of Accounting and Finance (University of Strathclyde) and has completed research into how accounting information impacts and influences decision-making within organisations.

Although initially there was a feeling that the talk might be rather dry and about accountancy, it turned out to be entirely the opposite. Ian used a very visual presentation and talked about the seductiveness of 'normal' financial accounting that tends to evaluate very little - focussing almost exclusively on finance. His particular interest is in a wide range of evaluative processes including 'shadow' accounting which is alternative interpretation of the performance of public organisations or large corporations. Shadow accounts are compiled by groups often critical of the excesses of multinational companies and they tend to use a comprehensive set of data within the public domain. The group considers their shadow accounts describe the true effect of the activities of the company and thus can influence public opinion about the company.

Ian illustrated his talk with many examples of how things could be evaluated, measured and assessed differently - depending on what people looked at and how they looked at things!

There were many aspects of this stimulating talk and many pointers that he gave us which are relevant to social accounting. Personally, I was particularly interested to hear that 'accounting' is about 'change' and that accounts can be manipulated and interpreted by moving boundaries or making particular assumptions.

For further information <http://www.strath.ac.uk/gs/sustainablecommunities>

Following the talk by Ian, we had a round up of things happening throughout Scotland. In summary:

The WISE Group have completed a recent set of social accounts which were audited by a panel in June. SES in Sunderland (I know this is not Scotland!) are just completing their social accounts for 2009-10 and will go to panel in July. Similarly Highland Homecarers in Inverness are writing social accounts due to be panelled in October; the Scottish Social Enterprise Coalition are planning to write up a three year set of social accounts; and C-Change are considering keeping social accounts.

Social Accounting and Audit workshops have been held recently for Highland and Islands Enterprise; for a Senscot conference on the Creative Industries in Glasgow; for groups in Perth and Kinross; for groups in the Mearns.

The Social Enterprise Academy continues to run their two-day Prove, Improve and Account courses: one in March in Inverness; one planned for Glasgow in September; and a tailored one for a social enterprise in South Uist in August.

SANiS will also be running a Social Auditor Workshop in October.

In Scotland there is still considerable interest in social accounting and audit as a way that organisations can regularly and systematically assess their performance against their objectives and consider the impact they are having upon their stakeholders. For me social accounting has always been about empowering organisations to take charge of their own monitoring and evaluation.

Alan Kay, SANiS

[Return to Top](#)

SOCIAL ACCOUNTS ON YOUR ADVISOR!

As a practitioner in social accounting (in all its various and wonderful different forms) for nearly a decade now, I've become something of an evangelist of the practice with the groups and projects that I find myself supporting and engaging with.

And for the first few years that was fine - mainly because I was employed in, and managing, a leading co-operative and social enterprise support agency and we undertook social accounting on our own activities using one of the national standards that were created for the sector (the CESPIs <http://www.proveandimprove.org/new/tools/Co-operativesUK.php>).

However, I then (through accident and misadventure) became self-employed. Roaming the land I continued (and still do) to encourage the use and uptake of social accounting methodologies and practices, and contribute to their development wherever I'm able (most recently with Faithworks, Co-operativesUK and Supporters Direct <http://www.faithworks.info/Standard.asp?id=8291> http://www.proveandimprove.org/pdfs/pdf_16_tools.pdf <http://valuefootball.substance.coop>).

But there was a problem - here I am encouraging all and sundry to adopt and practice social accounting but wasn't doing it myself: an evangelical hypocrite!

So, as a starting point, I looked around at the existing frameworks and toolkits available to see which might offer a 'best fit' with my structure as a sole trader and on the basis that most of my direct work with individual organisations is funded through other projects and agencies. I found none.

Well, I'm a resourceful chap, so I've started to create my own framework to be manageable within my available resources (principally time), looks at my activities against my personal values and aspirations as an enterprise/entrepreneur, and which I've openly published every year since 2006.

But it's a work in progress. I add to the measures within it every year, and I'm not convinced that as a framework it's yet complete in any way; but it's a start. And I'd be grateful for any comments and feedback that people may care to offer - this link takes you to my blog <http://thirdsectorexpert.blogspot.com/2010/04/adrian-ashtons-social-sccounts-released.html> where I published the most recent set, and allows for comments to be made there.

And it also gets me to thinking - the Social Audit Network now produces a set of social accounts on itself using the SAA methodology (well, would be strange if it used anything else!), but it seems that very few support providers undertake social accounting on themselves as a regular practice, including those that are offering support in the subject.

So that's my story, encouragement and challenge to you all - look forward to getting your feedback, comments and counter-challenges!

Adrian Ashton

www.adrianashton.co.uk adrian_ashton2@yahoo.co.uk

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.

Mary McGarry writes.....

In the Yorkshire & Humber Region support has been offered to form a cluster of organisations going through the Social Accounting process over a 4 month period so they can all be ready to go to Audit early in 2011. Any interested organisations or community groups should get in touch with me during July so that I can arrange to meet two or three individuals from each who will be doing the work and/or authorising the expenditure as soon as possible. The cost of my support will be shared by the organisations and the cost of the audit, by another member of SAN, remains at around £1,200 each. Groups should already be collecting relevant data for the accounting which I can discuss with them by email and telephone.
mary@hessletown.karoo.co.uk 07960 386 888



Adrian Ashton
(see Social Accounts on Your Advisor
in Articles, above)

Measuring The True Value Of Service Provision

The Scottish Government is delighted to announce the formal launch of the Social Return On Investment (SROI) Online Database of indicators and proxies - <http://www.sroiproject.org.uk/sroi-database.aspx> . The thoughts of SAN newsletter readers would be most gratefully received.

Congratulations

Congratulations to all those enterprises listed in the leader table for impact reporting (scoring 4/5 out of 5) in the new national SE100 Index of social enterprises - www.socialenterpriselive.com/se100.

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

[Return to Top](#)

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.