

**DISCUSSION PAPER ON CLARIFYING
MISSION, VALUES, OBJECTIVES AND ACTIVITIES
WITH ORGANISATIONS
AS PART OF THE FIRST STEP IN SOCIAL ACCOUNTING**

For organisations practising social accounting it is crucial that they clarify what they are doing and why they are doing it. Essentially, organisations have to be clear about what we used to call their “foundations” – their *mission*, their *activities* and *objectives* as well as their shared *values* underpinning all that they do. If an organisation is not clear about its “foundations” then it will find social accounting difficult and it will not operate as a cohesive and efficient organisation. You may feel that this is stating the obvious but it is surprising how often there is uncertainty within an organisation about what it is trying to achieve and how it works.

This short paper came out of a brief presentation made at Social Audit Network meeting in Scotland and preceded some lively discussion.

So, why is it important for an organisation to clarify its mission, values, objectives and activities?

The first reason is that people use different terms. For example, in business plans objectives are sometimes referred to as “aims”; in other organisations they may be “goals”. All this is very confusing. We say that the mission is what the organisation is trying to achieve overall; its objectives are what the organisation is trying to achieve in a particular area; and its activities are what the organisation does or is involved in to achieve the objectives; while the shared values are more to do with style, attitude or approach and underpin all the activities of the organisation.

Secondly, many organisations use words that people find hard to understand. This is something that is rife throughout the voluntary and community sector and causes all sorts of misunderstandings. The language used in writing down the mission and objectives is often “professional” in its terminology. Those terms are rarely understood by the people an organisation may be working with – and if they do not understand it they will not relate to it.

Thirdly, it is surprising how many organisations do not have explicit mission, values objectives and activities. They are often not regularly looked at or reviewed and remain only in the confines of funding applications or in business plans. They need to be dusted off and shaken down on a regular basis as they should be the shared blueprint that charts an organisation’s progress. In fact, it is surprising how many organisations have different sets of objectives! Often tailoring them to different criteria set out by different funders or contractors. It is an important task to get an organisation to review all the sets of objectives and be clear about what it wants to achieve and how. This sometimes requires a major cultural shift within an organisation and an empowering recognition that its funders are just one other stakeholder group and that it is more important for the organisation to have the confidence to “own” its own objectives.

Fourthly, the shared *values* of an organisation are often not discussed and agreed within an organisation. They are often underplayed. It is common for an organisation not to have any explicit values and this makes it harder for new recruits and other

stakeholders to understand the ethos of the organisation. We have worked with many organisations which claimed to have values but they were the values of the founding member(s) or those of a charismatic leader and because they are rarely made explicit it takes longer for people to latch on to them. In making values explicit an organisation can “de-personalise” (or distinguish) itself from the founding personality.

So, basically an organisation has to get the mission, values, objectives and activities right. They should reflect what the organisation truly is trying to do and how. In addition, and very importantly, there has to be a clear **link** between the activities – what the organisation and more particularly the staff do – and the objectives – what the organisation is trying to achieve. In turn, there then has to be a link between the objectives and the overall mission. Again, you may think this is self-evident and not worthy of debate. But it is surprising how often there are no direct links between what an organisation does and what it is trying to achieve. An organisation may be involved in activities that bear little relationship to the overall mission. Indeed, the lack of linkage can be exacerbated when the Board of Directors set the mission; the managers set the objectives and the workers get on with the day-to-day work (activities) and the links between each level are tenuous. In cases like this the staff often complain about a lack of communication while it is not so much a lack of communication as a lack of **linked** structure.

So, how can we work with organisations to help them clarify their mission, values, objectives and activities?

There is no simple or easy technique but what follows are several approaches that people may want to consider and then modify to particular situations.

Clustering....

This is a technique to use with a group of staff members and Board members. Hand out cards and get each person to write down all the activities that they personally think the organisation does. This may range from activities like “training” right down to simple particulars such as “take telephone inquiries” or “collect cans for recycling”. The important thing is that people at all levels and from all departments brainstorm all the work that is done day-by-day ie. the “activities”. A facilitator then collects all the cards and starts laying them out on the floor, table top, or by sticking them to a wall. The group decides where each card goes in relation to the previous cards that have been laid out. This results in clusters of cards each of which can be regarded as an “objective”. The wording for each objective has to be agreed and at the same time the “activities” may need to be refined. In the course of the exercise the group can ask *why* they are doing these activities thus clarifying the wording of their objectives and reviewing or re-writing the organisation’s “mission”. This clustering exercise looks at the organisation from its activities linking back to its objectives and then to its overall mission.

Moving forwards, moving backwards....

This is another technique. A group of people from the organisation get together and they decide on wording of the organisation’s mission. (Having personally taken part in these discussions this can be a tortuous and excruciatingly boring debate with everyone arguing on semantics.) It then sometimes moves on to discuss the organisation’s

objectives and the activities linked to each objective. However, it then should move **backwards** and this is a step often ignored. The activities that have been listed sometimes do not relate to the *actual* activities of the organisation – there is a mismatch. The organisation can then either change what it does or more pragmatically, review its objectives and mission ie. the discussion then moves back up to the mission statement. This moving “forwards” and then “backwards” helps an organisation to clarify its “foundations”.

Impact Mapping....

The **new economics foundation** have developed a technique call “impact mapping” and although they confusingly use different terms – outputs and outcomes – the technique can be useful to an organisation when clarifying its mission, objectives and activities. The table below shows different columns and within the columns there is scope to move from left to right and back again by asking the “why” and “so what” questions. For example, so we are doing this activity – why? So what? And by repeatedly asking these questions you can start to more truly define what your objectives, activities and overall mission actually are.

Inputs	Activities	Outputs	Outcomes	Impacts
	Activities	Objectives		Mission
Money, people	What do	What achieved in that area....		What achieved overall
Why need?	Why do?	Why do? So what?		Why?

Finally, an organisation is a living organism made up of internal stakeholders with different functions and roles and involved in a range of activities. They influence and are influenced by a plethora of external stakeholders. Partly because of this, it is essential that the organisation has a clear idea of what it is doing and what it is trying to achieve. This is the first and crucial step along the road to successful progress that can then be measured in terms of social, environmental and economic accounting.

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