

# Appendix 1: CONSCISE: SUPPLEMENTARY OR BRIDGING PAPER

## Summary to clarify the tasks and methods to be used in Workpackages 2 and 3

### Preamble

We have written this short summary paper to clarify the tasks and methods which will be employed in the practical elements of the proposed fieldwork. We have drawn from Workpackage 1 and referred to "Prove It!", Walker et al (New Economics Foundation). We have tried to set the parameters for the practical research and feel that Workpackages 2 and 3 are complementary and will be required to "dovetail" into each other to avoid duplication.

The first section restates the overall aim of CONSCISE. Section 2 then paraphrases the definitions as stated in Workpackage 1 and from the Berlin Workshop in July 2000. The third section looks at the fieldwork in more detail and outlines the topics, measures and methods for the local economic profile in each chosen area. It then considers the social audit process to be used with the chosen social enterprises and outlines the suggested methodology. Section 4 and 5 suggest a possible timetable and reminds us of the subsequent workpackages leading up to the final report.

*John Pearce and Alan Kay  
August 2000*

### 1 Aim

CONSCISE will examine the extent to which social enterprises in the social economy produce and reproduce social capital and thereby facilitate local economic development, social cohesion and inclusion in four European countries (UK, Germany, Spain and Sweden).

### 2 Definitions (summarised)

The **social economy** consists of individuals and organisations with a set of values and beliefs that are different from the private or public sector. The values are central to self-help organisations working co-operatively or collectively and holding the principle of not-for-profit (see Diagram 2: The Third Sector (system) and the Social Economy; and Karl Birkhoelzer's past papers). For the purposes of this project the social economy will include formal social and community enterprises and informal organisations operating in the neighbourhood and self-help economy. It will not include social enterprises which are not locally-based, and the family and illegal economies.

**Social enterprises** are not-for-profit organisations, which seek to meet social aims by engaging in economic and trading activities. They have legal structures, which ensure that all assets and accumulated wealth are not in the ownership of individuals but are held in trust and for the benefit of those persons and/or areas who are the intended beneficiaries. They have organisational structures in which full participation of members is encouraged on a co-operative basis with equal rights accorded to all

members. They also encourage mutual co-operation with other similar organisations (paraphrased from Karl Birkhoelzer's papers).

**Social Capital** exists within and between communities and is formed from trust; reciprocity and mutuality; shared norms of behaviour; a sense of shared commitment and belonging; formal and informal social networks; and effective information channels. It can be used productively by individuals and groups to facilitate actions to benefit individuals, groups and the wider community.

### 3 Fieldwork

CONSCISE will achieve its aim by undertaking fieldwork in eight locations - two in each of the four countries (UK, Sweden, Germany and Spain). The fieldwork involves carrying out a local economic profile of a defined area and a social audit with one social enterprise based in the defined area.

#### 3.1 Local Economic Profile

The local economic profile will;

- provide a base description of the social economy in a defined area;
- describe and quantify social capital within that area; and
- examine the links between the social economy and social capital.

Each of these three objectives will use quantitative and qualitative measures to be defined in detail in Workpackage 2. The suggestions for possible measures listed here have been taken from Workpackage 1. Reference has been made to Prove It! as a further source of measures.

##### a) *Description of the social economy in a defined area*

Measures/indicators (quantitative and qualitative)	Methods to obtain information
<ul style="list-style-type: none"> <li>• number and type of social enterprises (compare with private and public sector)</li> <li>• range of needs met by the social economy in the area</li> <li>• origins and history of the social enterprises</li> <li>• links between social enterprises</li> </ul> <p><b>Numbers and ratios:</b></p> <ul style="list-style-type: none"> <li>• number of jobs in each sector (public, private, social economy)</li> <li>• number of volunteers</li> <li>• number of social enterprises emerging from other social enterprises</li> <li>• trading between social enterprises</li> <li>• reciprocal membership</li> </ul> <p><b>etc</b></p>	<ul style="list-style-type: none"> <li>• <b>existing reports on the area</b></li> <li>• <b>existing profiles of the area</b></li> <li>• <b>interviews of CE/Managers of all social enterprises</b></li> <li>• <b>interviews of public sector people</b></li> <li>• <b>statistical information available</b></li> <li>• <b>best estimates based on the information available</b></li> </ul>

b) Describe and quantify social capital within the area

Measures/indicators (quantitative and qualitative)	Methods to obtain information
<ul style="list-style-type: none"> <li>• <b>level of trust (formal and informal)</b> <ul style="list-style-type: none"> <li>- crime statistics</li> <li>- safety surveys</li> <li>- turnout in local elections</li> <li>- level of competition between social enterprises</li> </ul> </li> </ul> <p>Other suggestions..... see Prove it!</p> <ul style="list-style-type: none"> <li>• <b>reciprocity and mutuality (formal and informal)</b> <ul style="list-style-type: none"> <li>- membership level of social enterprises.</li> <li>- rate of formation of social enterprises</li> <li>- support and exchange between social enterprises</li> </ul> </li> </ul> <p>Other suggestions..... see Prove it!</p> <ul style="list-style-type: none"> <li>• <b>shared norms and behaviour (formal)</b> <ul style="list-style-type: none"> <li>- evidence of local "divides" - class, race, etc</li> <li>- evidence of local "mix" - class, race, etc</li> <li>- shared values between social enterprises</li> <li>- shared membership</li> <li>- common forums</li> </ul> </li> </ul> <p>Other suggestions..... see Prove it!</p> <ul style="list-style-type: none"> <li>• <b>shared commitment and belonging (formal and informal)</b> <ul style="list-style-type: none"> <li>- number of long-term residents</li> <li>- proportion of one-person households</li> <li>- residential turnover</li> <li>- amount of voluntary work</li> </ul> </li> </ul> <p>Other suggestions..... see Prove it!</p> <ul style="list-style-type: none"> <li>• <b>social networks (formal and informal)</b> <ul style="list-style-type: none"> <li>- number of voluntary organisations and members</li> <li>- description of different networks</li> <li>- attendance at local events</li> </ul> </li> </ul> <p>Other suggestions..... see Prove it!</p> <ul style="list-style-type: none"> <li>• <b>information channels (formal and informal)</b> <ul style="list-style-type: none"> <li>- description of local information channels (eg. community newspaper)</li> <li>- shared source of information</li> </ul> </li> </ul> <p>Other suggestions..... see Prove it!</p>	<ul style="list-style-type: none"> <li>• <b>statistics</b></li> <li>• <b>interviews (see above)</b></li> <li>• <b>questionnaire to all community based organisations with a variance questionnaire</b></li> <li>• <b>PRA techniques</b></li> </ul>

c) *Examine the links between the social economy and social capital*

Measures/indicators (quantitative and qualitative)	Methods to obtain information
<ul style="list-style-type: none"> <li>consider historical evidence</li> <li>use the results from the above to draw conclusions</li> <li>other?</li> </ul>	<ul style="list-style-type: none"> <li><b>interviews with social enterprise staff and board members</b></li> <li><b>test out the conclusions on two focus groups</b></li> </ul>

The results of the above will then be written up for each locality and incorporated into a report, which draws out common points on the contribution and importance of social capital in developing the social economy.

### 3.2 Social Audit

A social audit will be carried out with a chosen social enterprise in the defined area. The social audit process will proceed through the recognised stages of clarifying values, objectives and activities; identifying main stakeholders; setting up record keeping systems for each activity; consulting with stakeholders on objective performance; writing social accounts; auditing the social accounts.

For the purposes of this project there will be two additional elements:

- a detailed scoping study of the social enterprise; and
- two extra social capital objectives;
  - to use social capital in sustaining the social enterprise; and
  - to create and perpetuate social capital for the benefit of the local community

The **scoping study** will profile the social enterprise according to how we have defined social enterprises.

Defining element	Profile measures/indicators (quantitative and qualitative)
not-for profit status	<ul style="list-style-type: none"> <li><b>turnover</b></li> <li><b>surplus</b></li> <li><b>use of surplus (community benefit or re-investment)</b></li> </ul>
social -economic activities	<ul style="list-style-type: none"> <li><b>list objectives (see main social audit)</b></li> <li><b>check against creating employment, supply of local services, good employment conditions, enabling other social enterprises, promoting community development)</b></li> </ul>
social/community benefit	<ul style="list-style-type: none"> <li><b>number of jobs</b></li> <li><b>number and level of services</b></li> <li><b>distribution of surplus</b></li> </ul>
member participation and co-operation	<ul style="list-style-type: none"> <li><b>details of membership</b></li> <li><b>level of membership</b></li> <li><b>active membership (attendance at AGM, etc.)</b></li> <li><b>number of volunteers (attendance at Board, office volunteers, etc)</b></li> </ul>
mutual co-operation	<ul style="list-style-type: none"> <li><b>membership with other organisations</b></li> <li><b>links with other organisations</b></li> <li><b>creating other spin-off organisations</b></li> </ul>

In addition, through interviews with the key people in the social enterprise, the following will be explored;

- how the social enterprise needed/used social capital at the time of its formation (ie. an historical/retrospective perspective where fieldworkers will use a proforma checklist with closed and open questions - perhaps 20 factors....);
- understanding the role the enterprise has about the existence and operation of social capital in the social economy locally;
- the ways in which the social enterprise has contributed to the creation of social capital (using a checklist which will demonstrate the manifestations of social capital and how social enterprises have used social capital to extend the development of social enterprises).

The augmented social audit with its two extra social capital objectives will proceed using the following framework:

Activity	Information required	Method of collecting it
<b>Objective 1: To.....by....</b>		
etc		
<b>Objective 2: To.....by....</b>		
etc		
<b>Objective 3: To.....by....</b>		
etc		
<b>Social Capital Objective 1: to use social capital in sustaining our social enterprise by...</b>		
forming formal and informal links with other organisations	<ul style="list-style-type: none"> <li>• evidence of links</li> <li>• level of links</li> <li>• influence in other organisations/agencies</li> <li>• degree of respect shown by other organisation</li> </ul>	<ul style="list-style-type: none"> <li>• stakeholder consultation (using the 6 criteria for social capital)</li> <li>• statistics</li> <li>• interviews</li> <li>• PRA methods</li> <li>• dialogue circles</li> <li>• contact matrices</li> </ul>
contacts with key decision-makers	<ul style="list-style-type: none"> <li>• evidence and level of contacts</li> <li>• degree of respect shown by other organisation</li> </ul>	as above
having a wide support network	<ul style="list-style-type: none"> <li>• level of membership</li> <li>• influence of membership</li> <li>• degree of community roots</li> <li>• etc.</li> </ul>	as above
<b>Social Capital Objective 2: to create and perpetuate social capital for the benefit of the local community by....</b>		
enabling and promoting social enterprise	<ul style="list-style-type: none"> <li>• number and size of spin-off and supported social enterprises</li> <li>• number of dual memberships</li> <li>• methods of enabling</li> <li>• support for other social enterprises (financial and in kind)</li> </ul>	<ul style="list-style-type: none"> <li>• stakeholder consultation</li> <li>• statistics</li> <li>• interviews</li> <li>• PRA methods</li> <li>• dialogue circles</li> </ul>
promoting community/social development	<ul style="list-style-type: none"> <li>• list of activities for community benefit</li> <li>• hidden benefits?</li> <li>• number of visits</li> <li>• information to others</li> <li>• training to others</li> <li>• membership of and activity in other social enterprises</li> </ul>	as above

encouraging other organisations to be active in the area	<ul style="list-style-type: none"> <li>• evidence of new organisations attracted to the area</li> <li>• investment drawn into the area</li> <li>• advocacy</li> </ul>	<b>as above</b>
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Both the scoping study and the social audit process will use the criteria for social capital ie. trust; reciprocity and mutuality; shared norms of behaviour; shared commitment and belonging; formal and informal social networks; and effective information channels.

#### 4 Proposed Timetable

Dates	Actions
Nov - Dec 2000	Decide and confirm the fieldwork area and the social enterprise(s) Write Workpackage 2
Jan 2001	Write Workpackage 3
Jan - Mar 2001	Carry out and write up the fieldwork for the local economic profile (Workpackage 4) Work with the social enterprise to prepare for the social audit
Apr 2001 - Mar 2002	Carry out the fieldwork support for the social audit Workpackage 6 (local economic profiling) to be written.
Apr 2002	Write up the social capital finds to emerge from each social audit (Workpackage 5)
May - June 2002	Write up Workpackage 7 (social audits)

#### 5 Final Reports

Each of the four countries will write up their findings to emerge from the local economic profiling (WP4) and the social audit for each area (WP5).

The results from the social audits will form the basis of one report (WP7), the results from the local economic profiles another (WP6). All the main findings will be included in the Final Report (WP8) and will analysis the results in terms of the original objectives. It will also attempt to show the links between social capital in creating social enterprises who in turn generate social capital and thus undermining the social and economic decline.

*AK, JP*  
*10<sup>th</sup> September 2000*

## **Appendix 2: CONSCISE: Introduction to the Companion Discs and Contents**

The discs are organised into four sections and follows the Workbook which can be used as further reference.

### **Section One**

Files numbered 1.1 through to 2.2 give the various frameworks and templates which are referred to throughout the Workbook. These are designed to assist with the process of planning the social accounting process, preparing the social accounts themselves and arranging for them to be audited.

### **Section Two**

Files numbered 3.1 through to 4.5 give samples and examples of questionnaires which may be adapted for use as appropriate or used as the basis for developing tailored questionnaires.

### **Section Three**

Files numbered 5.1 to 5.3 give some good practice frameworks for face to face consultation such as interviews and focus groups to supplement the information included in the Workbook itself.

### **Section Four**

Files numbered 6.1 to 6.7 and 7.1 to 7.6 give the two case studies which are used in the Workbook: the Good Food Co-op and the Duncanstown Development Trust. A full social accounting plan is given for each case-study together with an example of a Values and Objectives questionnaire and one other stakeholder consultation method which might be used.

### **Section Five**

Files numbered 8.1 to 9.5 may be useful as stand-alone handouts. File 9.9 includes the text of the OHP slides which may be used in delivering a training course.

## **Contents**

### **Section One**

- 1.1 What do we already do form
- 1.2 Mission, Values, Objectives and Activities Framework
- 1.3 Stakeholder Analysis Sheet and Key Stakeholders Consultation Summary Plan
- 1.4 Social Accounting Plan – Timetable
- 1.5 Capturing the Social Audit Information – Framework
- 1.6 Social Book-keeping System Framework
- 1.6a Social Book-keeping System Framework (2<sup>nd</sup> Version)
- 1.7 Framework Headings for the Social Accounts
- 1.8 Framework for writing notes on the Social Audit Review Panel Meeting

- 1.9 Social Audit Statement – Option 1
- 2.1 Social Audit Statement – Option 2
- 2.2 Social Audit Checklist

## **Section Two**

- 3.1 Sample Employee Questionnaire
- 3.2 Simplified Employee Questionnaire (paid and voluntary, could be adapted for management committee members also).
- 3.3 Project Awareness Questionnaire for community members.
- 3.4 Sample Questions about living up to the Values.
- 3.5 Example of a Variance Questionnaire.
- 3.6 Example of the “Shetland model” of an Objectives Questionnaire.
- 3.7 Sample Questions about Working in Partnership.
- 3.8 Example Questionnaire on Independence for People with Learning Disabilities.
- 3.9 Sample Questions about Use and Quality of Services.
- 4.1 Example of a Workshop Evaluation Form (1).
- 4.2 Example of a Workshop Evaluation Form (2).
- 4.3 Example of a Staff Training Record/Evaluation Sheet.
- 4.4 Example of a Training Activity Form.
- 4.5 Sample Questions for/about the Management Committee

## **Section Three**

- 5.1 Example of a Semi-structured Interview Framework for Funders.
- 5.2 Example of a Semi-structured Interview Frameworks for Collaborating or Partner Organisations.
- 5.3 Suggested Format and Process for a Focus Group Interview.

## **Section Four**

### ***The Good Food Co-operative***

- 6.1 The Good Food Co-operative: description.
- 6.2 The GFC: Mission, Values, Objectives and Activities.
- 6.3 The GFC: Stakeholder Analysis.
- 6.4 The GFC: Social Book-keeping/Accounting Plan.
- 6.5 The GFC: Values and Objectives questionnaire.
- 6.6 The GFC: Example of Members Questionnaire
- 6.7 The GFC: Structure of Interview with Funders

### ***The Duncanstown Development Trust***

- 7.1 The Duncanstown Development Trust: description
- 7.2 The DDT: Mission, Values, Objectives and Activities.
- 7.3 The DDT: Stakeholder Analysis.
- 7.4 The DDT: Social Book-keeping/Accounting Plan.
- 7.5 The DDT: Values and Objectives questionnaire.
- 7.6 The DDT: tbc

## **Section Five**

- 8.1 Bibliography and Directory
- 8.2 The Five Stages
- 8.3 Benefits and Snags

- 8.4 Glossary of Social Audit Jargon
- 8.5 Preparing and Using a Questionnaire
- 8.6 Planning and Conducting Interviews
- 8.7 Planning and Running a Focus Group
- 8.8 Participatory Rapid Appraisal Techniques
- 8.9 Social Audit Panel Framework
- 9.1 Notes on writing Social Audit Panel Notes
- 9.2 Notes on Social Audit Processes
- 9.3 Standards, Training and Accreditation for Social Accounting and Audit
- 9.4 Example of Social Audit Panel Agenda
- 9.5 Social Audit on One Page!
  
- 9.9 OHPs - definitive - 280800

## **Appendix 3**

# **CONSCISE: The Five Stages of Social Auditing**

### **Stage One: Introducing Social Accounting and Audit**

- What is it?
- Why do a social audit?
- What are the key principles?
- Understanding the jargon
- What do we already do – towards a social audit?
- What do others do? – history and current practice in different sectors
- Do we want to do it?
- Managing the Social Audit

### **Stage Two: The Foundations**

- Clarify the social Objectives and the Activities undertaken to achieve them.
- State the Values which underpin the purpose and work of the organisation.
- Prepare a Stakeholder map of the organisation, and
- Identify the Key Stakeholders
- Determine the Scope of the social audit

### **Stage Three: The Nuts and Bolts – Social Book-keeping**

- Agree the indicators which will allow performance to be assessed
- Identify what existing records and data can be used
- Decide what new, additional data will be collected and how
- Agree how and when to consult which stakeholders, and about what
- Organise the resources needed to carry out the social book-keeping and the stakeholder consultation
- Produce a Social Accounting Plan and time-table

### **Stage Four: Preparing and Using the Social Accounts**

- Draft the Social Accounts using existing information, the data collected and the views of the stakeholders
- Present the social accounts to the Social Audit Review Panel for verification
- Identify the key issues on which the organisation should act
- Review the Objectives and Activities, and the Values
- Set targets for the future
- Review the social accounting process and make necessary adjustments
- Plan dialogue and discussion with stakeholders
- Plan how to publish (a summary of) the audited Social Accounts to all stakeholders

### **Stage Five: The Social Audit**

- The Panel arranges to verify a sample of the data used, and
- Assesses the interpretations given in the accounts, and
- Comments on the quality of the social accounting and reporting
- The Social Accounts are revised in accordance with the Panel's recommendations, and
- The Social Audit Statement is issued.
- Publish (a summary of) the audited accounts to all stakeholders
- Continue with the next cycle of social accounting

## Appendix 4: Framework for the Social Audit

**Name of Organisation:**

**a) Mission, Values, Objectives, Activities**

**Dates of Social Audit Period: to be inserted**  
(Revised: to keep track of the different editions....)

**Aim/Mission:**

to be inserted

**Values:**

- to be inserted
- to be inserted

**Objectives:**

**1. To..... (to be inserted)**

**by.....**

- activity to be inserted
- activity to be inserted
- activity to be inserted

**2. To..... (to be inserted)**

**by.....**

- activity to be inserted
- activity to be inserted
- activity to be inserted

**3. To..... (to be inserted)**

**by.....**

- activity to be inserted
- activity to be inserted
- activity to be inserted

**4. To..... (to be inserted) etc. etc.**

**etc.**

## Social Capital Objectives

**Social Capital Objective 1: to use social capital in sustaining our social enterprise by.....**

- having formal and informal links with other social economy organisations
- having formal and informal links with other organisations and institutions
- developing and using contacts with key decision-makers
- having a strong local support network

**Social Capital Objectives 2: to create and generate social capital for the benefit of the local community by....**

- promoting social enterprise
- facilitating the development of other social enterprises
- supporting initiatives of community benefit
- encouraging other organisations to be active in the area

### b) Stakeholders: Stakeholders Analysis

(list all the stakeholders according to categories. List all the key ones in the first column and all the others in the other column. This sheet in total should include ALL your stakeholders)

Key Stakeholders	Other Stakeholders

### Possible Stakeholder categories:

- Clients, customers, beneficiaries etc.
- Partners
- Suppliers
- Staff: paid, voluntary and sessional
- Board, management committee, trustees
- Financial
- Public sector
- Regulatory
- Local community
- Wider community

### c) Stakeholders: Key Stakeholders Consultation Summary

(List all the Key Stakeholders - taken from the previous sheet and write down the suggested method you want to use to consult with them)

Key Stakeholders	Possible Consultation Method

**d) Social Accounting Plan: Provisional Timetable**

(This table lists all the major things that have to be done with approximate dates)

Date	Happenings...

**e) The Social Book-keeping System**

**Dates of Social Audit Period: to be inserted**

(Revised: dates to keep track of the different editions....)

**Aim/Mission Statement:**

to be inserted

**Values:**

Values	Method of Checking
to be inserted	

Activity	Information required	Method of collecting it
<b>Objective 1: To.....by....</b>		
etc		
<b>Objective 2: To.....by....</b>		
etc		
<b>Objective 3: To.....by....</b>		
etc		
<b>Social Capital Objective 1: to use social capital in sustaining our social enterprise by...</b>		
Having formal and informal links with other social economy organisations	<ul style="list-style-type: none"> <li>evidence and nature of links, frequency and "level"</li> <li>influence from/to other social enterprises</li> <li>examples of collaboration with other social enterprises</li> <li>reputation amongst other social enterprises</li> </ul>	<ul style="list-style-type: none"> <li>stakeholder consultation (using the 6 criteria for social capital)</li> <li>statistics</li> <li>interviews</li> <li>questionnaires</li> <li>PRA methods (Companion Disc 8.8)</li> <li>Dialogue circles</li> <li>Contact matrices (see Appendix 8)</li> </ul>
Having formal and informal links with other organisations and institutions	<ul style="list-style-type: none"> <li>Evidence and nature of links, frequency and "level"</li> <li>Influence to/from other organisations</li> <li>Collaboration with other organisations</li> <li>Reputation amongst other organisations</li> </ul>	As above
Developing and using contacts with key decision-makers	<ul style="list-style-type: none"> <li>evidence of contact, frequency and level</li> <li>nature of support received</li> <li>reputation amongst key contacts</li> </ul>	As above
Having a strong local support network	<ul style="list-style-type: none"> <li>size of local membership</li> <li>how active members are involved/able to influence</li> <li>evidence of support from key people</li> </ul>	As above
<b>Social Capital Objective 2: to create and generate social capital for the benefit of the local community by....</b>		
Promoting social enterprise	<ul style="list-style-type: none"> <li>provision of information to others</li> <li>visits received</li> <li>arranging/supporting information/promotional events</li> <li>membership of local support organisations</li> </ul>	<ul style="list-style-type: none"> <li>stakeholder consultation</li> <li>statistics</li> <li>questionnaires</li> <li>interviews</li> <li>PRA methods</li> <li>dialogue circles</li> </ul>

Facilitating the development of other social enterprises	<ul style="list-style-type: none"> <li>• provision of information, advice and support</li> <li>• providing staff time</li> <li>• number and size of “spin-off” or supported social enterprises</li> <li>• grant or loans made</li> <li>• other in-kind support</li> <li>• training provided</li> <li>• reciprocal memberships or other participation in the social enterprises</li> </ul>	As above
Supporting initiatives of community development	<ul style="list-style-type: none"> <li>• providing practical help (eg. Administration, meeting rooms, copying, etc.)</li> <li>• staff time to give information, advice and support</li> <li>• grants made</li> <li>• training arranged and/or provided</li> <li>• membership of and other participation in the initiatives</li> <li>• “indirect” benefits created by the initiatives supported</li> </ul>	As above

## Appendix 5: Framework for Preparing the Draft Social Accounts

- 1 Give some background information about your organisation: history, location, structure etc.
- 2 Explain why your organisation has decided to prepare social accounts, how the process was managed and who has done the work.
- 3 State the Objectives and the Activities being undertaken to achieve them. Explain the Values which underpin your work. Where an organisation has an overarching mission or vision statement, then that might well precede the Objectives and Activities.
- 4 Provide a stakeholder map and explain how the Key Stakeholders have been selected for the purposes of the Social Audit.
- 5 Spell out the scope of the social audit: ie - describe what has been done and how (methodology) with particular reference to which stakeholders have been consulted and how they have been consulted. Where particular groups of stakeholders have been omitted from the process or if some part of the organisation's work has been excluded the reasons for omission/exclusion should be given.
- 6 Report Objective by Objective and Activity by Activity on performance. The report will cover:
  - **descriptive information** in narrative form; backed up by:
  - **quantitative information** - countable information/data which demonstrates what has been done. (This may also include relevant financial information regarding costs - or the financial value of certain aspects of the social contribution eg: the amount spent on training for workers or for directors etc.); and
  - **qualitative information** - the views of the stakeholders. In this part will be recorded the views of the various stakeholders in respect of the specific objectives/activities.

*(Remember that you should aim to say something for each activity of each objective, although you may not be providing quantitative and qualitative information for all.)*
- 7 Report the views of the different stakeholder groups you have consulted as regards overall performance, as regards the relevance/suitability etc of the objectives and activities, and values, and as regards any other issues asked of them or raised by them during the consultation processes.
- 8 Include any relevant information about your organisation's compliance with various statutory or voluntary standards which have not been referred to under section 6.
- 9 Include a report on your Environmental Performance, if it has not been included already as an Objective in Section 6.

- 10 Highlight the issues which arise on which your organisation should consider taking action as regards the performance and the behaviour of the organisation.  
*(There may of course be conflicting demands/views from different stakeholder groups!).*
- 11 Highlight problems/weaknesses of the social audit process.
- 12 Make proposals for the next social audit cycle which deal with these issues.
- 13 Outline what your organisation is intending to do (or is considering) with regard to publication and disclosure of the social audit findings.

**You should attach to the Social Accounts the following support documents:**

- Blank copies of any questionnaires which have been used.
- The analysis or reports of surveys carried out.
- Reports on other forms of consultation used (ie: notes of meetings, notes of focus groups etc.)
- Any other documentation considered relevant.

## **Appendix 6: Social Capital Scoping Study: Profile of the Social Enterprise**

The following is a checklist in profiling the social enterprise.

**Name**  
**Address**  
**Contact details**  
**Legal Status**  
**Date formed**  
**Number of staff**

### **Not-for profit status**

- turnover
- surplus
- use of surplus (community benefit or re-investment)

### **Social –economic activities**

- list objectives (see main social audit)
- check against.....

creating employment  
supply of local services  
good employment conditions  
enabling other social enterprises  
promoting community development

### **Social/community benefit**

- number of jobs created
- number and level of services
- distribution of surplus

### **Member participation and co-operation**

- details of membership
- level of membership
- active membership (attendance at AGM, etc.)
- number of volunteers (attendance at Board, office volunteers, etc)

### **Mutual co-operation**

- membership with other organisations
- links with other organisations
- creating other spin-off organisations

## **Appendix 7: Social Capital Scoping Study: Interviews**

The following is a checklist to be used in interviewing key people in the social enterprise.

### **1 How did the social enterprise need and use social capital at the time of its formation (ie. an historical or retrospective perspective)**

*(The aim of this question is to see if social capital as defined ie trust; reciprocity/mutuality; shared norms of behaviour; shared commitment and belonging; formal and informal social networks; and effective information channels is present.)*

- the story of the establishment of the social enterprise
- who formed the social enterprise
- who helped
- how did people help
- was social capital used ie:
  - the degree of trust
  - did mutuality/reciprocity play a part?
  - was this social enterprise the first or was it a “norm” to create a social enterprise?
  - did the social enterprise emerge from a sense of commitment/ belonging?
  - did existing social networks play a part
  - were there good information channels?
- What other factors were important in the formation of the social enterprise?

### **2 What role does the social enterprise have in the generation and use of social capital in the social economy locally?**

*(The aim of this question is to see if the social enterprise uses (and hence generates) social capital.)*

- degree of trust within the social enterprise
- degree of trust between your social enterprise and others
- mutual co-operation between your social enterprise and others
- example of reciprocity between organisations
- is there a social enterprise “culture” in the area
- one of many social enterprises....?
- How did the social enterprise contribute to...
  - A strong sense of belonging and commitment? If so, why?
  - the development of the social enterprise? In what way?
  - a strong sense of community?
- many social networks – formal and informal? Describe them if you can

- where does your social enterprise get information?
- How does the social enterprise share information
- How does the social enterprise contribute to knowledge about the social economy
- who or what would you turn to in a crisis?
- information that you would like but find it difficult to get?

**3 How and in what ways has your social enterprise contributed to the creation of social capital?**

*(The aim of this question is to get to the heart of all the small, incidental ways in which the social enterprise has contributed to social capital).*

- contribution to the formation of other social enterprises? If so, in what way?
- examples of how your social enterprise helps the local social economy? Not only other social enterprise but also social benefits (prompts: use of money, welfare projects)
- contribution to increasing....

- Trust
- Reciprocity and mutuality
- Shared norms
- Shared commitment
- Social networks
- Information channels

- examples of how your social enterprise has contributed to the creation of social capital – possibly case studies

## Appendix 8: Example of Contact Matrix

To be completed every month. Make a mark in the appropriate box if contact has been made.

**Name of the organisation:**

**Month:**

Name of Organisation	Type of contact					
	telephone	email	letter	1-to-1	meeting	other
Organisation 1						
Organisation 2						
Organisation 3						
Organisation 4						
Organisation 5						
Organisation 6						
Organisation 7						
Organisation 8						
etc						

## **Appendix 9: Samples of questions and techniques to gather qualitative information on the social capital objectives**

**Social Capital Objective 1: to use social capital in sustaining our social enterprise by.....**

- having formal and informal links with other social economy organisations
- having formal and informal links with other organisations and institutions
- developing and using contacts with key decision-makers
- having a strong local support network

Sample questionnaire questions

(to be completed by CBS Network following the March meeting)

Sample interview questions

(to be completed by CBS Network following the March meeting)

**Social Capital Objective 2: to create and generate social capital for the benefit of the local community by....**

- promoting social enterprise
- facilitating the development of other social enterprises
- supporting initiatives of community benefit
- encouraging other organisations to be active in the area

Sample questionnaire questions

(to be completed by CBS Network following the March meeting)

Sample interview questions

(to be completed by CBS Network following the March meeting)