

equal from solidarity to market success



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1. Introduction

This manual comes as the result of the transnational collaboration between the Italian, Swedish and Greek partnerships that collaborated to the project “From Solidarity to Market Success”, within the frame of the EQUAL initiative.

The three projects that collaborated to this manual are:

- **MOSES** (Italy)
- **SLUP.SE** (Sweden)
- **Συμφωνο Προωθησης Της Κοινωνικης Επιχειρηματικοτητας Στην Αιτωλοακαρνανια** (Greece)

These three national experiences have shared a common path in the experimentation of social accounting practices. The main points of this path are:

- the importance of training: organizations aiming at developing social accounting practices can profit of a training course on social accounting methodologies.

- The actual involvement of stakeholders: a social report will be more consistent whether stakeholders are actually involved in its creation.
- The focus on learning: social accounting is to be considered an opportunity for organizational learning

The aim of this handbook is to sum up the national experiences and to provide both theoretical and methodological indications for organizations aiming at developing social accounts and social reports.

This handbook will be based on the analysis of the positive and negative outcomes of the MOSES and SLUP.SE projects. The handbook emphasises the common positive points of these experiences and identifies the common critical points.

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2. What is social accounting?

In this section of the manual we will provide some basic definitions of the concept of social accounting, including all other issues related to this notion.

The aim of this section is to integrate the different conceptual and practical definitions of these concepts that are available of these concepts across Europe.

This section is to be considered a preliminary introduction to the contents of the manual.

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2.1 Defining social accounting

A variety of definitions have been proposed for the notion of social accounting. As a common ground for our work, we can state that social accounting is a method for planning, managing and measuring the activities of an organisation from a social perspective.

In other terms, social accounting represents an effective practice for describing and understanding the interactions between an organisation and its stakeholders. Social accounts and social reports can convey a valuable account for the interplay between an organisation and its stakeholders, highlighting the main social, environmental and ethical implications of entrepreneurial activities.

Nowadays, the practice of social reporting has been adopted by an increasing number of different organizations: large companies, small and medium enterprises, co-operatives, volunteer associations, banks and financial institutions. This work is centered on not-for-profit organizations, because we believe that social accounting represents an important opportunity for emphasizing the social implications of the activity of these typology of organizations.

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2.2 Terms and key words in social accounting

Social accounting is the process itself, in which one reports the social activities of the enterprise during the previous year in relation to how they have affected the stakeholders. Social accounting refers to the whole process throughout the year, or perhaps several years if the process has been divided up between different years. The process involves engaging the stakeholders and allowing their voices to be heard.

Social bookkeeping is the means by which the information is regularly collected.

Social bookkeeping can follow the usual bookkeeping for a year. The bookkeeping might be reports of activities during the year and appraisals of these, supplemented with the views of the stakeholders.

Social account is the report in which the results of the social accounting are published. **Social report** is a synonym for social account.

Social audit is where auditors review the social account at the year's end.

Stakeholders are all those people or groups who are either affected by and involved in the activities of the organisation, or who affect it.

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2.3 The aims of social accounting

Social accounting represents a very ambitious practice. As we stated earlier, social accounting is a planning and management tool. Organisations that are engaged in the production of a social account obtains a platform from which to improve its activities and extend its objectives. It obtains a better planning tool to achieve objectives; moreover, organizations have the opportunity to focus on always doing the right work in the right way in relation to its objectives.

What are substantially the main aims of social accounting practices? Here we can identify some of the most relevant elements that characterize this practice:

- Broadening the representation of organizational **activities**: through a social report an organization may convey a wider picture of the whole range of its activities.
- Presenting all the **stakeholders** of an organization. Who are the subjects who are in contact with an organization? A social report is a tool for mapping all the stakeholders of an organization.
- Providing a more detailed view of the **social performances** of an organization. Organizations are usually evaluated from the perspective of financial and economical performances; social accounting is a method that allows an organization to be considered under a different point of view.
- Engaging stakeholders in the definition of policies for the **development** of an organization. Social accounting is not a promotional document, but a platform that an organization can develop together with its stakeholders.

- Enacting a process of organizational **learning**: the construction of a social report is a way to enact a process of learning for the members of the organization.

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2.4 Internal and external needs for social accounting

It is possible to identify several needs that an organization wants to satisfy through the process of social accounting. These needs may be distinguished between internal and external needs.

Internal needs:

- **Consistency:** analyze and evaluate whether organizational activities are consistent with organizational mission and values.
- **Governance:** provide a clear representation of the structure of the organization, its relationships with stakeholders and its formal configuration.
- **Fund raising:** social accounting may act as an instrument for improving the policies of fund raising.

External needs:

- **Transparency:** provide information about how an organization employs its funds, especially in the case of organizations that are funded by the public administration.
- **Promotion and communication:** inform stakeholders about all activities conducted by an organization.
- **Social rating:** the process of social accounting represents an instrument for achieving a sort of social rating of the organization.

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3. Social accounting in practice

This section of the manual represents a practical guide for not-for-profit organizations that aims at developing a social account.

This guide comes from the experiences conducted during the SLUP.SE and MOSES projects in Sweden and Italy. These experiences have been examined and compared in order to define a common methodological frame. This guide is mainly oriented to the features of not-for-profit organizations; however, it can be suitable for profit organizations too.

3.1 Form a project team

The first step for the development of a social account is the creation of a project team. The project team must consist of some internal members, with the approval of the administrative board. A process of social accounting cannot be carried out by a single member of the organization.

It is important that the people involved in the project share some basic knowledge about the practice of social accounting. For this reason, it is worth considering the opportunity of attending a training course on these topics. Another “hint” is inviting an enthusiastic person who has been involved in social accounting in a different organization.

As a starting point, you might read other organisations' social accounts, and see what are their main contents. Analyse the structure of different social accounts and try to imagine how you would figure out the social account of your own organization.

Discuss the benefits that social accounting could provide for your particular organisation. Describe your own organisation to each other – this will be a preliminary, useful discussion on why the organisation exists, who it is for and what its purpose is.

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3.2 Assure management approval

It is practically impossible to carry out social accounting without having support from management. They are the ones who must decide to allow you to devote time to your work with social accounting. Management must authorise and be nominally responsible for the interviews, questionnaires, etc. that you need to do with the stakeholders. It is also a good thing, especially in large organisations, if the news that the organisation will begin working with social accounting as an appraisal and improvement tool comes from management.

Management's commitment and goodwill are important, since they are an important group from many aspects. They will use your report in various ways - to provide external reports of the activities and as a basis of any internal changes.

It is also management that makes a decision on and establishes the social accounting team.

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3.3 Examine the mission statement and the values of the organization

Most organisations have written down their objectives and mission statement and have defined their value base. These can be found in statutes, activity plans and/or reports, in brochures describing the organisation, or perhaps at websites.

Get these background documents and examine them.

The value base describes the values that underpin the organisation. Values represent and mirror the organizational culture of the cooperative/association.

The mission statement describes why you exist and what you are to do.

Objectives are to be measurable. To measure an objective, it might be necessary to divide it up into smaller pieces and measure the pieces separately.

It is important to put out feelers in the organisation to see whether everyone agrees on the value base, mission statement and objectives. If several people have been replaced, then the new people must be allowed to think about these things, so that everyone is pulling in the same direction, on the same basis.

Objectives and values are not static, and do not exist solely because they have been written down.

If the activities have changed over the years, then it is important to check whether the objectives are still the right ones. If the organization is involved in new activities, then perhaps we need to review the objectives?

Objectives and values are in constant flux and must develop, just as the people in the organisation change and constantly reinterpret the assignment.

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3.4 Define the stakeholders of the organization

Stakeholders are all those people or groups who are either affected by and involved in the activities of the organisation, or who affect it. Stakeholders have a “stake” in the relation with the organization. As a consequence, stakeholders may advance a claim to the organization, in order to pursue their stake.

It is possible to distinguish between **internal** and **external** stakeholder of an organization.

Internal stakeholders are all those directly involved in organizational activities. If we consider, for instance, a cooperative, internal stakeholders are the staff, the members and the users. In an association internal stakeholders are the members, volunteers and any employed staff.

External stakeholders are those who are outside the organisation but who in one way or another have a stake in the organisation's existence. These include financial backers, target groups, the Board, customers/clients, permit issuers, municipal officials, public authorities, collaboration partners, networks, the local community etc.

Moreover, the process of social accounting may imply the classification of stakeholder in different categories. There are several criteria for mapping stakeholders. Mitchell, Agle and Wood [1997] identified three main factors for the identification and classification of stakeholders:

- the moral **legitimacy** of a stakeholder claim;
- the stakeholder **power** to influence a firm;
- the **urgency** of the stakeholder issue.

Following these attributes, map all stakeholders in and around the organisation. Draw a map with the organisation in the middle. Agree on which are your most important stakeholders and which have a key position.

All stakeholders should be involved in a social accounting process. They should all at some stage be asked to give their views on the organisation and its work.

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3.5 Define (and limit) the objectives of the social accounting process

Limit the area being studied, so that your social account will be manageable! It is better to measure one or perhaps two of the most important objectives in the first accounting year (particularly if you are also learning the method). Doing social accounting should be fun, and should not become too heavy going because too much is being examined at the same time. The rest of the work has to get done too.

Objectives can also be divided up into external objectives – those that affect others – and internal objectives – those that affect and are about how the organization is managed. All objectives can have a dimension of aiming for improvement.

One way of limiting the accounting burden is to also check what you are already doing in the organisation in the form of appraisals, environmental reports, staff reports about gender equality etc. There may already be complete policy programmes, results of questionnaires with target groups or interviews with the most important clients/users. Staff can have supplied important comments on in-house training days or in other group discussions that illustrate their views about what is good and bad in the organisation. Use this information: it is a complement to the studies that you decide to do in the social accounting.

The last stage of the delimitation is to make a clear plan for the social accounting. There, you write down what is to be done, what objectives are to be measured, who is to work on it and when it is to be finished.

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3.6 Choose a method for the social accounting process

Several methods are available for the process of social accounting and reporting. At the international level, the most popular and employed methods are:

- **GRI** (Global Report Initiative): This method is focused on the notion of triple bottom-line. The triple bottom-line is an attempt to combine economical accounting with social and environmental accounting.
- **SA 8000**: At the moment, SA 8000 represents the only social accounting standard that may be certified by an international agency. SA 8000 is focussed on the issue of the respect of the rights of workers.
- **AA1000**: This method represents a methodological framework for the development of social accounts. AA1000 draws a major attention over the engagement of stakeholders.

Beyond these international model, several methods are available at the national level. In Italy, more than 8 models have been developed by scholars and consultants. Here we mention just few of them:

- **BRS**: Social responsibility report standard
- **GBS**: Social accounting standard
- **CSR-SC**: Governmental social reporting scheme

In Sweden, two methods have been employed:

- **Social Audit and Accounting**, developed by John Pearce
- **Social Audit Tool-Kit**, developed by Freer Spreckley

It is important to choose one accounting model, in order to have a clear and consistent methodological framework along the whole process.

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3.7 Define the indicators

The objectives are measured using the indicators – measured values – established for them. Indicators are the information that allows you to measure performance. They must be stipulated by each organisation for each one of its objectives.

How can we define an indicator? An indicator is a sort of “lens” that allows the evaluation of a specific phenomenon or process. An indicator identifies an issue that deserves to be measured or described in either quantitative or qualitative terms.

Indicators are not to be confused with data and values. Data and values are the result of a specific measurement process, conducted after the definition of a particular indicator.

An indicator is an abstract construct. Indicators are employed to link theoretical concepts to tangible data; as such, indicators are a bridge between concepts and data: they allow to interpret data and classify them into theoretical and conceptual categories.

For example, you can consider the number of employees as an indicator of the size of an organization. This indicator allows us to classify organizations into several categories, according to the number of their employees:

- between 1 and 50 employees, an organization is considered to be small;
- between 51 to 250 employees, an organization is considered to be medium;
- over 250 employees, an organization is considered to be large.

The actual number of employees of a specific organization is a “raw data”; the indicator “size of an organization” allows us to attach a broader meaning to this data.

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3.8 Choose a method for data collection

Data can be collected in different ways. It is important to state that there are different types of data as well.

Data can be classified into two main categories:

- **quantitative** data;
- **qualitative** data;

Quantitative data substantially refer to numbers: statistical elaborations, charts, financial reports ecc.; qualitative data are made of narrative accounts, interviews, pictures, photos and so on.

There are several methods for collecting data:

Questionnaires: Both qualitative and quantitative data can be collected through a questionnaire. Questionnaires can contain both closed questions, i.e. purely "yes or no" questions, and open questions which require a personal and wider answer. Respondents can also be asked to express an evaluation of a certain issue, assigning a score as response of a specific question.

Interviews: Interviews represent the most useful method for collecting qualitative data. Interviews can be conducted in three different ways:

- **Structured** interviews: whereby the interviewer has to follow a structured and closed structure. All the respondents are asked the same questions, following the same order.
- **Semi-structured** interviews: whereby the interviewer has to follow a specific order in making questions, but s/he can emphasize certain issues or questions, beyond the structure of the interview.
- **Open** interviews: the interviewee decides both the questions and their order and structure.

Interviews can be made face-to-face or by phone.

Focus groups: Focus groups are a collective meeting of people involved in a certain process (e.g. social accounting). Participants to a focus group are required to compare their own opinions with respect to certain issues or question (e.g.: according to you, what is the mission of the organization?). Focus groups should be directed by a researcher, who has the responsibility to propose the topics for the discussion and to administer the whole debate, giving voice to every participant. Focus groups can begin with a brainstorming, through which participants express (confusedly) all their ideas and opinions on a specific topic.

The aim of data collection is to involve the stakeholders in the social accounting process. More data can be collected by internal sources: balance sheets, house organs, internal communications, codes of conduct etc. These data represent the internal documentation of the social accounting process.

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3.9 Define the timing of the process

It is important to fix the timing of the social accounting process. Social accounting usually requires a whole year for its full development.

It is worth planning some deadlines for the process. These deadline should correspond to the methodological steps required for the process, as we are illustrating in this manual.

Beyond the definition of temporal deadlines, it is important to define some methods for checking the state of the process. This verification should be conducted by a member of the project team.

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3.10 Engage stakeholders

Stakeholders are to be engaged during the social accounting process. They can be considered both as external auditors and as internal members of the project team.

Stakeholders can be involved in the social accounting process in different ways:

- Directly involving them in the project team;
- Interviewing them about the structure of the social account;
- Asking them to answer to a questionnaire about the contents of the social account;
- Asking them to verify (during and at the end of the process) the validity of the whole process.

All contacts with stakeholders have to be registered and formally stored.

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3.11 Collect data (Social bookkeeping)

The process of data collection is tightly connected with the selected method of data collection, as showed in the previous paragraphs.

Data are to be collected about the information the organizations aims at delivering and communicating through the process of social accounting. However, data may be related not only to the communication process, but to the actions that an organization wants to enacts to improve its social performances.

Data are to be stored in the information system of the organization. An information system is the set of instruments and practices through which an organization collect, produce, elaborate and communicate information.

The process of data collection should be followed by more than one person in the organization, in order to assure stability to the process. At least, another member of the organization should be aware of the state of the data collection process, in order to avoid the risk of losing time and continuity in the case of turn-over of the people charged of this task.

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3.12 Check the state of the process (*in itinere* evaluation)

The process of social accounting has to be regularly checked. A verification is supposed to be undertaken both for the regularity of contents and for the stability of the process.

The verification should be planned and scheduled at the beginning of the process. The periods of verification are decided by the organizations. It is worth considering the idea of having at least three verifications during a year.

This *in itinere* verification should be conducted by the members of project team. This verification is supposed to be a form of self-verification.

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3.13 Analyse data and draw conclusion

When all stakeholder consultations have been done and all material has been collected and processed, it is time to sit down together and draw conclusions from the collected material.

The organization and the members of the project team have to return to the objectives and see what the collected information (indicators) tell to the organizations about the fulfilment of objectives.

This examination will lead to insight into what steps the organisation needs to take to move on.

Often, not all objectives have been fulfilled. The organization has then to write down what steps must be taken to remedy shortcomings and to fulfil those objectives that the organisation has not achieved.

The organization can do this by setting new objectives for the coming year which bring up the same aspect of the operations as you have just discussed.

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3.14 Produce a report

At the end of the year, a report should be compiled for communicating the results of the social accounting process.

This document can be either an internal or an external document.

The document itself can be produced and printed by the organization or by external agency.

A table of contents of this document could be the following:

1. History, objectives, mission statement and value base of the organisation. Structure, including. employees, members, volunteers.
2. Decision to do social accounting, with reasons.
3. Description of the team and how the work has been arranged. Who did what.
4. Map of stakeholders with analysis and motives for selection.
5. Plan for the year's account with limits and objectives selected for measurement. Describe what was done and what was not done, with reasons.

6. Describe how the social accounting was done.
 - a. Indicators
 - b. Quantitative data
 - c. Qualitative data
7. Results of the measurements
8. Report the steps that were decided on the basis of the results. Summarise what the organisation plans to do, with reference to what has been learned in the process.
9. Highlight problems and weaknesses in the social accounting.
10. Comment and summarise.

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3.15 Communicate to the stakeholders

All stakeholders involved in the social accounting process should be informed about the results of the operation. The publication of a social report is usually the easiest and most effective way to inform all stakeholders about the results of the social accounting processes.

The company's meeting is one of the occasions whereby an organization can present this document. In this case, the presentation of the social report is usually linked to the presentation of the balance sheet.

An organization may also organize a special and distinct event for the presentation of the social report.

The diffusion of this document can be limited to organization's members, whether an organization considers the social report an internal document. Otherwise, the social report may reach a broader audience. In this case, the publication of the social report on the Web site of organization may help the organization to spread and publicize this document.

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3.16 Audit the report

In the processes of social accounting it is very common to let a special panel examine how the social accounting was done. This provides an audit and confirmation that the principles of social accounting have been followed.

The panel does not examine the actual results of the organisation's work: it is not interested in whether the organisation has achieved its objectives, but only in whether the accounting reports achievement (or not) of objectives clearly and correctly.

Auditing is good for the organisation because it gives an organization a proper review of the social accounting process. This is helpful for next year's social accounting.

However, the process of auditing is not mandatory for social accounting.

When an organization chooses to go through an auditing process, the auditing panel should be freestanding and independent of the organisation.

The audited report gives the organisation a clear understanding of what it achieved and what the various stakeholders think of the activities. On the basis of this, the organisation can

- review its objectives and decide whether they still apply.
- discuss possible changes
- set new objectives for next year
- study the information collected and see if it is useful and relevant
- determine whether stakeholders find the activities useful
- initiate a good dialogue with the most important stakeholders
- find proof of the organisation's right to exist!

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3.17 Consider the social accounting process as a learning experience

Beyond its specific contents, a process of social accounting can be considered and classified as an opportunity of organizational learning.

From this point of view, social accounting allows an organization to:

- achieve a deeper knowledge of the relationships with its stakeholders;
- share this knowledge within the organization;
- improve its relationships with stakeholder.

Social accounting represents indeed a very functional opportunity for enacting a policy of organizational learning. The process itself improve the “methodological” skills of the members of an organization: they are required to set up a process of data collection, through interviews, questionnaires and so on.

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3.18 Set future objectives

On the basis of the analysis made at the end of the social accounting process, an organization may set its objectives for the future.

These objectives can tackle different aspects of organizational activities:

- its core and strategic policies;
- its social and ethical responsibilities;

The improvement of the process of social accounting can itself be an objective for the future. As such, this passage concerns both the contents of social accounting and its methodological configuration.

This operation allows to consider the social accounting as a permanent and continuous process of development and improvement for the organization.

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3.19 Make a plan for improvement

The end of a social accounting process represents the starting point for a new experience in social accounting. As a consequence, the outcome of this process may be considered as the basis for the configuration of a new social accounting process.

The points that are to be considered in the improvement plan may be:

- The effectiveness of the project team: are the members of the organization involved in the project team the right persons for this task?
- The classification of stakeholder: have all stakeholders been included in the stakeholders map?
- The quality of data collected: have the data collected through the process brought a greater knowledge over organizational activities and relationships with stakeholders?
- The outcomes of the process: have objectives been achieved? If not, what are the reasons that hindered their achievement?
- The worth auditing panel: does the auditing panel provide worth and useful comments on the social accounting process?

Obviously, more items can be taken in consideration. This plan for improvement represents another opportunity for seeing social accounting as a process of organizational learning.

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4. Issues and critical aspects of social accounting

In this section of the manual we are going to tackle some issues and critical aspects that may emerge during a process of social accounting.

We identify these issues and we aim at suggesting some particular forms of attention that an organization should reserve to these items.

4.1 Analyze your resources

Before starting a process of social accounting, it is important to evaluate whether the organization has got the necessary resources for enacting and conducting this process.

These resources may be identified in terms of:

- **People:** firstly, assure to have enough people to form a project team for social accounting. An organization should have one or two person who would have the task to follow the process. Secondly, assure that these people have the right skills and capabilities to follow the process. If not, let them attending a training course on social accounting is a good suggestion.
- **Time:** social accounting is a time consuming activity. If the organization chooses to conduct this process, it should be clear that time has to be devoted to this activity. Social accounting cannot be considered just as a residual or marginal activity, neither it cannot be conducted only on a voluntary basis.
- **Money:** assure an economical support to the process. Making interviews, organizing meeting, collecting data, producing and printing a report are activities that have a cost. Consider the costs of these activities and evaluate whether the organization can afford them.
- **Skills:** social accounting is a very complex activity. The persons who have to follow this activity are to be skilled and capable, in order to assure quality to the whole process.

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4.2 Define responsibilities

Clear responsibilities have to be defined for the process of social accounting.

A project team, formed by internal members of the organization, has to be created. The project teams needs to have a leader, who takes care of all activities. The leader of the project team has to be tightly connected with the head of the organization.

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4.3 Inform and involve stakeholders

Stakeholders are to be actually informed and involved in the process. There are several methods and occasions to inform and involve stakeholders.

At the beginning of the project:

- Communicate the decision to create a social report, through a public meeting or by private correspondences.
- Create “channels of communication” between the stakeholders and project team: e-mail, telephone, websites etc.

During the project:

- Create an internal newsletter for communicating the state of project;
- Allow stakeholder to communicate with the project team;

At the end of the project:

- Produce and publish a social report
- Distribute and discuss the social report in company’s meeting or other events.

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4.4 Assure stability to the process

The process of social accounting has usually a (minimum) length of one year. As a consequence, it is necessary to assure stability to this process along this period.

A primary suggestion is to avoid the turn-over of the members involved in the project team.

A secondary suggestion is to assure a continuous economical support to all the activities scheduled for the process.

Third, it is important not to make too much pressure over the project team about the results of the process: results have to emerge at the end of the process.

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5. Experiences from the field

This section reports some of the experiences of social accounting that have been conducted in the national projects.

The four experiences that are reported are:

- **Trentini Nel Mondo (TNM)**
- **Comunità Murialdo (CMU)**

For the Italian project, and

- **City Mission**
- **Bosse**

For the Swedish project.

5.1 Trentini nel Mondo (TNM)

TNM is the largest organisation within the Italian pilot group. TNM is a nonprofit organisation with ten employees and a number of volunteers. TNM is funded by the Public Administration (the Province of Trento) for the 95% of its budget; the remaining 5% is covered by grants coming from some financial institutions. Its activities are addressed to people who migrated from Trentino and are now living abroad (considering as well their descendants). TNM organises cultural activities, provide information about legal and administrative issues and support the emigrants with financial grants, in order to help them to feel closer to the mother land and maintain their customs and traditions.

TNM is a quite structured organisation. It handles a very broad network, with more than 200 Circles and Delegations¹ of emigrants all around the world. With regards to this network, the local branch of the organisation is hence quite small. TNM gets a very large funding by the Public Administration, and most of its budget is used for activities that take place abroad. As a consequence, the local community cannot catch how these public funds are employed, apart from the information delivered by TNM. This has brought about some scepticism over TNM's efficacy and transparency.

The need for providing a more complete and effective information to the local community has been the first reason that pushed TNM to participate to the MOSES project, in order to publish its own social report. The second factor was related to an internal matter: TNM, both on the local branch and on the international units, has some troubles in involving the young generations in its activities. Emigrants are getting older and their descendants do not always feel the same attachment to Trentino and Italy. As a consequence, they do not participate to activities organised by TNM or by foreign Circles and Delegations. The social report has been considered an useful tool to promote the services and the activities offered by TNM and, at the same time, renew the interest towards the values that stand at the bases of TNM.

Two members of TNM (the vice-director and one volunteer) participated to the training stage of the project. Together with one of the authors, they formed the "social report group". The first meetings of this group were devoted to the definition of a sort of working agenda, whereby planning the most relevant steps for the creation of the social report. These were:

¹ A Circle is a territorial unit of Trentino families living abroad in the same territory. At least 30 families are required for opening a Circle. Whether there are less families, they can join in a Delegation.

- a) the classification of organisation's stakeholders;
- b) the definition of the main contents to be published within the social report;
- c) the identification of social report's audience;
- d) the collection of data required for the publication.

a) *The classification of organisation's stakeholders*

The classification of TNM's stakeholders has been a complex operation for several reasons. TNM has a great number of stakeholders, both internal (employees, volunteers, firms) and external (emigrants, the Public Administration, the local community, mass-media).

Two major problems emerged during the classification of stakeholders. Firstly, some relevant internal members of the organisation (external to the social report group) were not happy with the idea of classifying stakeholders in groups or categories, following some of the schemes we proposed them: the distinction between primary and secondary stakeholders [Clarkson, 1995]; the distinction between the perceived degree of power, legitimacy and urgency of each stakeholder [Mitchell et al, 1997]; the diagram proposed by Friedman and Miles [2002: 7] for framing the relationship with each stakeholder referring to factors such as the necessity, contingency, compatibility and incompatibility with an organisation. According to this group of internal members, all stakeholders had to figure within the social report. Moreover, all stakeholders should have been presented with the same rank and dignity. This request was grounded on two essential reasons: from one side, illustrating the wide range of subjects and institutions affected by TNM's activities; from the other, demonstrating that all stakeholders, both local and foreign, had the same value for TNM.

Though all stakeholders should appear as being equivalent, one of the most significant category of stakeholders, the emigrants, can no longer be considered as a whole or as an uniform category of subjects. Emigrants living in North America are experiencing a very different situation from emigrants living in South America (especially in Argentina and Uruguay). While the formers have generally reached a stable position and aim at maintaining mainly a cultural relationship with Trentino, the formers are more interested in getting information about the possibility of getting back to Trentino, because they are suffering the consequences of the social and economic crisis that is affecting their countries. As a result, the activities performed by TNM for these two different groups of stakeholders are very different and prevent the organisation to

consider them as a single category. This led to a proliferation of the number of stakeholders: the positive outcome of this situation was that the organisation actually “discovered” to have such a great number of stakeholders; the negative outcome was the difficulty in distinguishing them and in finding specific information for each of them.

b) The definition of the main contents to be published within the social report

This can be considered the core process of the construction of the meaning that TNM attaches to the concept of CSR. Once the organisation has identified its stakeholders, how can it demonstrate to behave in a socially responsible way with regard to them? The publication of a social report can be considered as the “crystallisation” of positive and praiseworthy attitudes and behaviours.

TNM aimed at demonstrating that it employed in an effective and productive way its budget. Moreover, it wanted to promote its mission among young people, inviting them to join the organisation and participate in its activities.

The first objective required the production of financial data showing how public funds were used. Though these data could act for reaching the purpose of transparency, it seemed they had not a great communicative strength. As a consequence, we decided to enrich the value of the information provided in this financial format with pictures of the actions produced by TNM: the organisation of an Italian language course for foreign people, the construction of a water pump in a rural area of South America, the organisation of a meeting of emigrants in Trento etc.

The second objective was conceived around the key term “mobility”. TNM aimed at presenting itself as an organisation that allows people living in Trentino (or originating from Trentino) to travel around the world, with the purpose of meeting other people who share this origin. This action was clearly devoted to young people, who can have more time and enthusiasm for travelling. However, the definition of this second point was quite complex, because the directors did not want to present TNM as a travel agency.

c) The identification of social report's audience

Though all stakeholders were supposed to appear into the social report, who should have been the actual target of this document? In this case, the question was not related to the choice of the contents to be published, but to the "style" of the social report. Different stakeholders hold a different degree of knowledge of TNM's matters: for instance, the local community may not be aware of the difficulties in the coordination of foreign Circles; vice versa, emigrants living abroad may be unaware of how TNM is treated by the local mass-media. As a consequence, we had to perceive a sort of "generic" audience, imagining different kinds of possible readers of the social report.

This operation resulted very difficult because the organisations had not a precise "identikit" of each group of stakeholders. For instance, the discussions around the objective of involving young people in TNM's activities revealed that the organisation lacks of updated data on foreign members' age. The organisation had not the exact members of foreign firms as well; as a consequence, it could neither knew the proportion of young people with respect to the overall number of firms and members. The starting information was that young people did not participate to TNM's activities; after some analyses, we came to the conclusion that the issue of small participation was a more general problem, not depending only on the age of the members.

A similar situation emerged when dealing with local mass-media. The relation with mass-media is quite problematic and TNM's members often complain because local newspaper do not publish information TNM delivers or they do not promote and cover the events organised by TNM. However, the importance of this stakeholder is fundamental for conveying an effective image of the organisation to the local community. In this sense, it was striking to discover that the TNM's public relation responsible had a very bad opinion of local newspapers and, consequently, he often refused to communicate them some press releases he imagined they would not publish. In other terms, there was a sort of internal barrier to the communication with the external world.

d) The collection of data required or the publication

Though the publication of a social report was considered by the board of directors a strategic choice, the actions necessary for its creation did not emerge as a core process within the ordinary flux of TNM activities. As a consequence, most data and information for the social report were taken by existing documents and databases.

One of the most important source of data was the organisation's chart, where TNM values and principles were clearly outlined. Other information were taken from the balance sheet and from monthly journal published by TNM.

Actions were not taken for solving the problems described at the point c, in order to get a deeper knowledge of the various stakeholders. With regards to these issues, the main outcome was a growing awareness on these aspects of TNM's activities.

In the end, the whole process turned out to be a sort of paradox: internally, within the organisation, social reporting acted as a lens for highlighting some critical nodes of the relations with stakeholders; on the other side, externally, the organisation aimed at conveying a reassuring and effective image of itself to its heterogeneous public, in order to achieve a greater legitimacy.

5.2 Comunità Murialdo (CMU)

CMU is an organization originally founded by Catholic Church, but currently operating in a non-religious setting. It operates in several Italian regions. The Trentino branch of CMU has a very strong organisational structure (from now on we will always refer to the Trentino branch of CMU). Its main objective is supporting diseased young people with specific educational programmes.

CMU carries out a wide range of activities and its structure are dislocated in different towns in the province of Trento. We can sum up CMU's structure and activities as follows:

- 4 "*Open Centres*": an open centre is a space of aggregation for young people with social diseases in their families. The "open centres" organise recreational activities and support young people in doing their own homework. The participation to these centres is free,
- 3 "*Daily Centres*": This kind of centre hosts some boys and girls who are signalled by the Welfare Officers. Together with Welfare Officers, CMU plans an educational project for each of the persons hosted. These plans are enacted in collaboration with the host's family. When a person is signalled by the Welfare Officers, his/her participation to the activities of the Daily Centre is compulsory. The centre is managed by professional educators.
- 1 "*Agro-Therapy Centre*": In this centre, people who are signalled by the Welfare Officers take part to educational projects that imply activities related to the agriculture: farming the land, breeding animals and so on. This centre is reserved for hosting people with psychic diseases. This centre is managed by specialists and professional educators too.
- "*Family Houses*": CMU collaborates with some families that host children and young people with family problems, helping them by offering them a more stable and quiet living environment. As for the two previous centres, Welfare Officers select the people to be hosted in these *Family Houses*. The educational programme provided for each person can take several years, as long as the person is going to school.

Beyond these structures, CMU follows some more smaller social and educational project, generally funded by local Public Administration. Every project is lead and coordinated by a specific manager.

Every Family House (and the Agro-Therapy Centre as well) has its own coordination équipe. Open Centres and Daily Centres are coordinated on a geographic basis: they are located in three different towns and so there are three different coordination équipes, operating on a local level.

CMU employs 43 professional educators. In addition to these employees, 80 volunteers and some trainees collaborate with CMU. All these people are distributed among the different coordination équipes. It is important to notice that équipes work independently each others. A general coordination among all the équipes is granted by a sort of managerial board. This managerial board is composed by all the équipes' coordinators, the CMU director and a religious delegate. The managerial board is responsible for the overall direction of CMU: it outlines the general strategy, it defines priorities and set the major organisational objectives.

The decision to participate to the MOSES project was taken by CMU's director. The director has a double role: from one side, he links up and coordinates all the various units and équipes that form the organisation; from the other, he holds the relationships with public institutions, allowing CMU to communicate with a single voice and as an unique organisation. The director attended the training stage of the project and was the responsible of CMU "social report group" during the experimental stage.

The main motivation that lead the director to participate to the MOSES project was the idea of developing an "instrument" capable of collecting and providing information for all the goals and activities of CMU, overcoming the fragmentation of groups and equips that characterises this organisation. Before the participation to the MOSES project, CMU had already elaborated several documents to define and communicate its mission, values and goals. However, all these documents shared two critical points: first, they lacked of an accounting dimension, because they never mentioned and identify the stakeholders that would have controlled and audited its activities; second, every document had a different origin, because every équipe had elaborated its own vision of CMU's mission and objectives.

In this sense, the reflection over CSR was mainly related to an issue of internal coordination, with the aim of offering a better and more consistent service to CMU's stakeholders. The director aimed at placing in an unique document, the social report, a clear definition and a detailed illustration of the goals and the actions carried out by the different CMU équipes, framing all these activities within the general mission of the organisation.

The process of social reporting has been intended as an opportunity for improving the awareness all members have of CMU's activities. As such, social reporting resulted in an instrument of organisational learning. Moreover, social reporting allowed CMU to communicate in a broader sense the impact its activities have on the local community.

The experimental stage

The "social report group" of CMU has been very broad, because it has been composed by the director, the religious delegate, an employee of the training office and an external consultant (one of the authors). Apart from the external consultant, the other members of the group share a deep knowledge of the whole organisation. Furthermore, from an hierarchical point of view, the director and the religious delegate have a very relevant position. As a consequence, these people are very sensible to the issue of coordination of activities and to the need for setting common systems of evaluation across all the units and equips of the organisation.

The first meetings of the "social report group" were devoted to the analysis of the structure of the organisation, in order to identify its major needs in terms of social accounting and reporting. A strategy was elaborated to involve équipes' coordination in the process, in order to have their support and collaboration.

After this first phase, we convened a major meeting with the managerial board and all équipes' coordinators, for presenting the whole project of social reporting and the specific methodology of reporting we would employ. All the participants approved our project and there was a general agreement on the motivations that inspired the project. This broad consensus legitimated the role of the social report group and facilitated a collaborative involvement of the other members of the organisation.

However, some critical points emerged during this meeting. Firstly, coordinators realised that each équipe employ a different method and format for collecting the data necessary to the evaluation of their activities; secondly, the idea to define *ex-ante* the indicators for the evaluation of activities clashed with their traditional practices: coordinators usually evaluate the effectiveness of the equips *ex-post*, at the end of each year. The process of social reporting would imply some modifications into these working practices, but they intended these changes as positive innovations. As a consequence, some new practices have been enacted: setting qualitative indicators at the beginning of each year and collecting data *in itinere*, while activities are being performed. Moreover, all équipes have to adopt a common methodology for collecting data, in order to share and compare them in the final report; at the same time, qualitative indicators and objectives have to be shared too.

The selection of stakeholders to be included in the social report was another critical step of the meeting. The social report group had previously prepared a map of the most relevant stakeholders. After the meeting, this map had to be integrated with some subject who had not been mentioned. In the end, these subject were identified as the main CMU' stakeholders:



young people, families, the local community, public institutions, Welfare Officers, other associations and organizations working within the same territory, educators, volunteers and schools. The number of stakeholders grew up quite a lot. The strategies adopted for achieving the coordination of evaluation standards and data collection methods were mainly two. From one side, several interviews were carried out by the external member of the social report group, in order to collect information on how the different équipes interact with each stakeholder; from the other, the Director planned the development of a centralised system for collecting data related to the evaluation of the activities. This operation represents an effective step towards the integration and the coordination of the various units and équipes.

5.3 Stockholm City Mission

STOCKHOLMS STADSMISSION

The City Mission in Stockholm

SOCIAL ACCOUNT FOR "BOSTÄLLET"

Gertrud Brorsson, Vivi Kylberg
Stockholms Stadsmission

Social accounting measures how well an organisation achieves its social objectives. As many stakeholders as possible are to actively participate and contribute their views to help improve the work. The results of the measurements/study are to be open and verifiable by an external "auditor".

The aim of developing social accounting in the Stadsmission is to supplement and further improve the appraisals and quality controls that already takes place at the units, in order to:

- improve communication between guests/employees/public authorities
- make our guests and employees more active participants in development of the work
- report the results of our work to financial backers and other stakeholders.

The Stockholms Stadsmission (Stockholm City Mission) is an independent organisation based on Christian values. Our mission statement is to supplement and challenge the community's measures for vulnerable groups and individuals, on the basis of a Christian outlook.

Bostället is our halfway house accommodation for homeless people, on Högbergsgatan in Stockholm, with 58 beds. Emergency housing for women on Fleminggatan, with 10 beds. Our objective is that the residents are to become former homeless people.

Objectives are that at the end of their, residents will«

- feel mentally, physically and spiritually stronger

- be drug-free

- have gained a new perspective on life, have developed their internal frame of reference and have the skills to cope on their own in their own home

- have improved their ability to communicate, express feelings and be able to understand others, feel empathy

- be in touch with their own network, for example children

- have access to internal resources to be able to better control their impulses, such as aggression.

- have begun a course of education

- have begun to reschedule any debts

- have done work training and possibly worked, or have a meaningful activity related to individual needs.

In consultation with their social worker, the homeless can apply for a place and be informed about Bostället's programme. A contract with individual objectives is written when the person moves in. This contract is then evaluated by the resident, the supervisor and the social worker once a month.

Social accounting at Bostället has been led by an **accounting team**:

Vivi Kylberg, Social/Environmental Officer, Head Office

Gertrud Brorsson, Development Coordinator

Eva Bergman, Administrator, Bostället

Jane Sundman, former resident of Bostället

Mija Bergman, Head of Unit

The Steering Group has consisted of Annelie Edrén, Head of Homeless Operations and Harald Hagman, Financial Manager.

Bostället has many different **stakeholders**. During the test period, we chose to focus on the main stakeholders, all the residents. Also involved in this first round are the supervisors/treatment assistants. Other stakeholders to involve in future accounts are volunteers, corporate friends (especially the Association of Real Estate Agents), politicians, the Social Services, Psychiatric Services and other public authorities and collaboration partners.

Our **accounting period** was September – December 2003. It should normally cover one year.

We chose to concentrate on following up three of Bostället's **targets** for 2003.

- Ten residents are to have activities/study/work by the end of the year.

- Residents are to have taken their health situation in hand.

- Residents are to reduce their drug abuse.

Bostället is intended for people who feel very bad, and who often have serious drug and health problems. It is important to remember this when we examine how we have lived up to our social goals. Small improvements are also important.

The methods we used were:

- Questionnaires with questions about current life situation, state of health, drug use and work/activity.

Estimation scales to be used each month when residents and supervisors follow up the resident's contract. Filled in by both resident and supervisor.

Open questions on the basis of resident's thoughts about Bostället and his/her own life during the stay there and after a move.

A focus group was used at the emergency housing for women, in which staff were given the questions from the questionnaires in groups and discussed them on the basis of an average guest as seen by staff.

The usual ongoing monthly statistics from Bostället. The statistics show occupancy rates and events.

Now that the trial period has been completed, we can see the following **results of the choice of methods**. The right type of questions were asked in the questionnaire interviews, neither too difficult nor too vague. The introductory work of informing residents and supervisors went well. Implementing the interviews and estimation scales was considerably more difficult however. We think that this is mainly due to various external circumstances that meant that those who were to participate were more occupied with other matters. During the summer and early autumn, Bostället underwent relatively large readjustment processes. Drug testing of residents was introduced. Residents were discharged because of abuse, and some anxiety seemed to appear among both residents and staff. Staff also worked hard during the autumn to review Bostället's programme and work methods and did not have time for the social accounting. The financial situation of the municipalities, which pay for the housing, has greatly deteriorated in 2003 and has probably led to fewer homeless being admitted to Bostället.

So, we have not achieved the initial trial results that we had hoped for, but can still see the autumn's work as a good basis for continued work with social accounting in 2004.

Results

A total of 6 interviews of the planned 9 were carried out. One resident from each floor at Bostället was chosen by lottery. There was a large dropout rate – only one interview was completed with resident and supervisor, for the reasons mentioned above and also because one resident was admitted to a treatment home and one resident had a relapse. The social worker interview was not carried out however, because of difficulties in finding time. A combined report of results is provided for the sake of anonymity. Half of the interviews were done at the emergency housing. The average period as a homeless person was 8 years.

Because of too few interviews with residents, we are unable to draw any conclusions about how well we have achieved Bostället's targets.

A compilation of the answers to the questionnaires is available. Here, we report the interviewees' comments.

Comments from interviewees at emergency housing:

- Would like to be able to do voluntary work in the activities, such as cleaning to pay for food. This instead of always being looked after. If you have energy, it is difficult to just sleep.
- The morning time is too early. (The women must leave the emergency housing too early in the morning.)
- Personal representative for all homeless. Support in moving on and sorting out, before it all gets too much.
- Nice premises are really cosy.
- Want more independence with respect to Social Services. Nobody should have to sleep rough because they don't have an order slip from them. It's hard to get on with Social Services – they are difficult, it's the same with other public authorities.
- Hard having to share a room.
- I only sleep indoors when I am ill or for the food, very good food here.
- Silly to sweep drugs under the carpet at Bostället – everyone knows it happens.

- No point in applying for Bostället now that the women's floor is closing. The social worker says so too.

-

Bostället:

- Staff at Bostället need more training about drugs.
- A lot of people use Bostället as a platform to continue using drugs. Staff need to deal with that, it is infectious, need to take the kid gloves off.
- More experienced staff are needed, more knowledge of drugs necessary to see when someone has a relapse.
- People who do not use drugs should not stay at Bostället, or if they do, then in a special building.
- Those who are not about to stop will probably not answer honestly about current use of drugs.
- The supervisors should help more with changes.
- Difficult as an elderly resident to go to staff who are too young.
- Should have the right to change supervisor after evaluation, on request.
- The questionnaires should be done every three months.
- Add "pain" as an option under the heading Main Feeling.
- The estimation scales are good, use every month. Open questions answered more than once a year.
- Many residents are disappointed that Stadsmissionen doesn't also do the transition, instead of Social Services.
- Bostället has an important thing, that you have your own plastic key, not checks at the door. Important to keep this.
- Understanding from staff is needed about what happens if you are discharged and don't have anywhere to go, about how terrible that is.
- Disabled homeless simply must be brought indoors, totally unacceptable that they are homeless.
- Bostället is the best place in town in spite of everything. Not as much drugs as rumours say, important to deny this. At Bostället, you get respect from others if you have stopped using drugs, they don't knock on your door and want to sell.
- Collective punishment is no good, like when everyone was not allowed visitors or only allowed one visitor at a time. What do people do who have more than one child?
- Stadsmissionen should have better collaboration with Social Services, which should not be allowed to say no when someone wants to move to Bostället.
- Residents don't have enough integrity.

- Important to have a house after Bostället., a collective home without staff and with communal areas. Many are afraid of becoming isolated, they don't want to live in their own flat.
- Be able to be at emergency night shelters both day and night, they need to be replaced completely with low-threshold homes.
- Conflicts arise between older and newer residents.
- Don't interview those who have stayed at Bostället for less than six months, they have too positive an image.
- Hard for residents to bring about improvements together via big meetings.

Only one interview was done with a supervisor, since only one resident at Bostället was interviewed. The interview with the supervisor gave a similar picture of the residents' situation as did the interview with the resident.

An attempt was also made to interview the resident's social worker, but she was hard to reach and lack of time meant that the interview did not take place.

Focus group of staff at the Emergency Housing for Women

The average woman is 40-50 years old and the great majority are of Swedish origin. Most have been homeless for more than 10 years. The women sleep in shelters, outdoors or at someone else's place. They sometimes come from Bostället, but then only for one night. Many have some sort of network, usually friends. Many have children whom they miss and grieve for.

Many have pensions, this lasts a few days then begging, prostitution or go to Klaragården. Staff see their main feeling as fatigue. Also a good deal of anxiety that they do not always allow to surface. The women have psychiatric problems. Many can be in reality at the same time as they are in cloud-cuckoo land. Many ought to have medicine. Many become more and more ill, also physically. Boils, leg sores, bad teeth are common. Quite unusual that anyone needs to go to hospital, many do not want to go to the doctor, but go to Hållpunkt Maria, the clinic for homeless people. The psychiatric team stops work at 9 p.m. and the emergency housing opens at 8.30 p.m. Difficult to get in touch with health care. Staff would appreciate if there at least was help available in the morning. They rarely call the police or sound the alarm, even if maybe they should more often. When the situation has arisen, they try to sort it out.

The most common drugs are amphetamine or alcohol. Usually not every day. Many take everything they can get their hands on. Most have undergone several treatment attempts, both voluntary and involuntary. The average woman has no treatment ongoing. Most have compulsory school education and many used to work in the care services.

Staff's view is that the women who come to the emergency housing are those women who slip through the Social Services' net. The women have an authority phobia. When they get in touch, there are often misunderstandings. A lot of time is spent relating to authorities. One problem is that the emergency housing for women and the women's section of the unit for the homeless have traditionally had a poor relationship. The Social Services' on-call service has to help in the contacts. Staff feel that they could provide even better support than now because they know the women.

Estimation scales In total, staff have done estimations on six occasions, about six different residents. Three of these residents have also filled in the scales themselves. With regard to how they feel physically and mentally, two of the three supervisors have judged fitness to be somewhat less than the resident has done. In the third case, the opposite was true. With regard to treatment by staff, the supervisors in all three cases gave themselves poorer grades than the residents themselves did. Of those supervisors who have not yet tested it, some felt that the scale could be a good tool for initiating a dialogue with the resident. They want support from management of the unit so that time can be devoted to regular use of the scales.

All residents were given the opportunity to answer open questions in December. The answers are available but are not reported here.

Statistics have been kept at Bostället on an ongoing basis since January 2003. This is part of the overall statistics work of the Stadsmissionen, the vision of which is to be able to show each month what people the Stadsmissionen encounters, what their needs are and the way in which we help them. At Bostället, it has also been supplemented with information about e.g. occupancy rates and average length of stay.

Turnover of residents has been high. Discharge because of drugs has been high. In spite of a great need of beds for women, demand has been low.

Does the social account show how Bostället has achieved its targets?

How did Bostället achieve the three targets selected by us?

Has Bostället helped the residents to take charge of their physical and mental health?

Has Bostället helped them reduce their drug abuse?

It is difficult to answer this at present. Too few interviews could be done during the trial period. In addition, at least two interviews and regular estimates using the estimation scales must be done with each resident to be able to track changes. However, on the basis of experience so far, our assessment is that the methods we have chosen can work and should be tried again, on a larger scale.

The target "10 residents are to have activities/study/work by the end of the year" was not completely achieved. There are several reasons for this. The project that worked actively with this was put on ice at the start of October. In addition, 31 residents moved out of Bostället during the year. Occupancy was low until November. Many new active abusers have moved in.

During this year:

- 2 residents have had activities run by the city
- 4 residents have studied
- 1 resident has obtained sheltered employment and a job in the municipality
- 1 resident has had work training in the private sector

A total of 8 residents have had activities/work/study in 2003.

The world around us

During the autumn, Bostället has undergone relatively large adjustment processes. Drug testing of residents was begun. Residents were discharged on account of abuse. Some anxiety arose among both residents and staff. During the autumn, staff have worked

hard to review Bostället's programme and work methods. A lot of time has been devoted to this and the social accounting process has been set aside.

Bostället has existed for two years. Various experiences show that this is a critical period when building up a new activity. Several activities with similar orientation and target groups have undergone similar processes. Sometimes they have had to close the activity down and then start again from the beginning.

At the same time, outside events have affected our work with the homeless. The murder of Anna Lindh created anxiety in some since it was said at an early stage that a homeless person was the perpetrator.

The financial situation in the municipalities, which pay for the housing, deteriorated greatly in 2003. A strained financial situation often means that the demands of the orderer change, which also affects the methods and content of the activities.

One can never entirely predict difficulties in the outside world. Social accounting can then be difficult to implement, but is even more necessary in a difficult situation, in order to not lose sight of targets.

How should we proceed? - proposal for future social accounting work.

We have today a situation with very limited financial resources, both internally in the organisation and in the community at large. Municipalities and county councils must allocate their resources where they will yield the best results. This makes it even more important than before to show convincingly if, and how, the Stadsmissionen is reaching its expressed targets. The accounting team sees it as important to continue the development of social accounting in the activities for the homeless, particularly since staff are presently undergoing training in ASI (Addiction Severity Index), a method to measure change processes in an individual.

Our view is that the units themselves must shoulder most of the responsibility for the social accounting. Each unit should appoint a person responsible. However, it is necessary to have someone working half-time to manage the accounting.



In the long run, we see an additional opportunity of using social accounting: that of obtaining bases for calculations about what our activities provide to society in the shape of reduced costs through the reintegration of the homeless into the community.

5.4 Bosse

What is BOSSE – Advice, Support & Knowledge Centre?

BOSSE is oriented towards people with functional impairments - usually motor handicaps in combination with other functional impairments such as vision or hearing impairments, or speech or memory problems - aged 16-64 years of age and living in Stockholm county.

BOSSE's work involves information, advice, training and personally-tailored support on a one-to-one or group basis in the areas of personal assistance, housing, work and other personal service. We also run projects in the field of functional impairments.

The work started in 1981 as a project called the Huvudstaprojekt, with financing from the State Inheritance Fund. In 1987, the work became a permanent part of the Bostads- and Serviceenheten (Housing and Service Unit) - shortened to BOSSE - with the Social Services Committee in Stockholm County Council as principal. In 1994, the staff formed an economic association, which is run as a staff cooperative.

BOSSE has a contract with the City of Stockholm and the other municipalities in the county, and with all health districts within Stockholm County Council.

Mission statement

We at BOSSE have a basic conviction and belief in people's inherent power and ability to influence their life circumstances.

Each person is to be treated as an individual with responsibility for his/her own life, and with respect for the person and his/her experiences. No-one should be subjected to measures in their daily lives about which decisions have been made by others over their heads.

Contact with BOSSE is to lead people to feel that they have broadened their opportunities and gained more tools with which to change their lives and their futures.

Objectives of the activities

BOSSE works to ensure that basic values enshrined in the Social Services Act, the Act Concerning Support and Service to Persons with Certain Functional Impairments (LSS) and the Health Care Act regarding self-determination, freedom of choice, user participation, respect for the integrity of the individual, equality and full participation in the life of the community are put into practice for people with functional impairments.

BOSSE wishes to support those who are trying to find ways to create their own personal solutions to difficult situations and circumstances associated with the functional impairment. We want to help people find the tools to run their own lives.

BOSSE wants to promote good life conditions for people with functional impairments, among other things through close links, and continual exchanges of experience, with various organisations for the disabled.

What is Social Accounting and why are we using it at BOSSE?

Background

Social Accounting (SA) is a planning, development and evaluation tool used by companies and organisations in the social economy in the United Kingdom since the 1970s, as a complement to financial accounting.

SA is primarily a process in which the purpose of the "accounting" work is to develop the operations. SA gives us an opportunity to measure and describe "invisible values" that contacts with BOSSE provide to those who turn to us. We hope to find a better way of measuring, for example, people's perception of quality, as a basis for improving and developing the work.

SA is also an evaluation tool. By using SA, we hope to be able to "measure" how the activity plan is linked to objectives and the mission statement, as well as to our budget.

The main principles for social accounting are: to involve all stakeholders (participants, purchasers etc.) associated with the activity, to find out all their views, evaluate the the set objectives of the operations, highlight and learn from previous experiences, and create an open dialogue with the stakeholders by providing them with the results of the report.

Social Accounting at BOSSE in 2003

Implementation

Examination of mission statement and objectives

The SA team began working with our first social account by studying our mission statement (see above) to find indicators (information that makes it possible to measure performance). The questions we want answers to are:

- does the work of BOSSE enable the individual to use and develop his/her abilities?
- does the way in which support is provided promote independent choices?

External stakeholders

We chose, for our first social account, to collect information from our external stakeholders in Stockholm County Council and from those persons who come to Bosse (participants). We met with representatives for the County Council purchasing unit on one occasion and had a discussion about what relevant factors they felt our social account should examine.

Participants are the main stakeholders of BOSSE. The SA team invited a number of specially chosen participants to a discussion forum about contacts with BOSSE. At the meeting with the participants, two evaluation methods were used: the vice-versa list and the SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis. We also provided a questionnaire with 9 questions based on the views expressed in discussions with purchasing officials, participants and consultants at BOSSE.

Internal stakeholders

The internal stakeholders were represented by all those who work daily in BOSSE's activity. Social accounting was on the agenda at BOSSE's annual planning days. The vice-versa list was used here also, and staff also carried out a SWOT analysis.

The same questionnaires answered by participants were used for the consultants at BOSSE. Our intention was to find out what happens in the one-to-one contact in the encounter between the consultant and the participant. The questions were rewritten to suit the reverse situation. Two questions were excluded since they could not be rewritten in a relevant way.

After compiling the answers, a variance analysis of the results was carried out. This shows a high level of agreement between the views of the participants and those of the consultants about the aim and content of the meeting at BOSSE. Only two questions - nos. 2 and 4 - showed some difference in views. When we looked at the average for question 2 (variance 0.37) we could see that the consultants thought that they gave advice in an individualised way more than participants felt they were given advice in the way they want. The average for question 4 (variance 0.17) shows that the consultants estimated that they give advice in a way that enables participants to search for information more than the participants felt that they were told how they can search for information. This variance might possibly be due to a difference in how the questions are formulated. We will try to find better methods (e.g. via case studies, in-depth interviews) next year to examine this more closely.

Comments on the Social Account for 2003

Our first year of social accounting has been characterised by curiosity and a willingness to experiment, and we see this account as a pilot project. We chose to start on a small scale with a view to broadening both the external and internal perspective in future years. We decided to start with a small number of our external stakeholders, which made it easier to process the information obtained. The advantage of not doing a very extensive account was that we gained valuable knowledge of how questionnaires should be designed and how we can develop our methods for future studies of stakeholders. The disadvantage was that the body of material was so small that no general conclusions should be drawn on whether the objectives of the activities were achieved.

The use of the vice-versa list and the SWOT analysis yielded very useful information that can be used when questioning stakeholders in future studies.