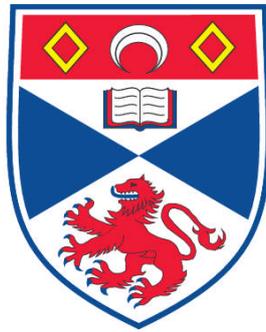


**ENACTING SOCIAL ACCOUNTING WITHIN A COMMUNITY
ENTERPRISE: ACTUALISING HERMENEUTIC CONVERSATION**

Rebecca Jane Gibbon

**A Thesis Submitted for the Degree of PhD
at the
University of St. Andrews**



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**Enacting social accounting within a
community enterprise: actualising hermeneutic
conversation**

REBECCA JANE GIBBON

A thesis submitted in partial fulfilment
of the requirements of the
University of St Andrews
for the degree of Doctor of Philosophy

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“Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it’s the only thing that ever has”

Margaret Mead (1970 in Lutkehaus 2008:261)

ABSTRACT

The research was carried out using a participatory action research approach to develop social accounts with Jesmond Swimming Pool (JSP). The original motivation to carry out this project was to see what social accounts would look like and whether it was possible to develop them in this organisation. The experience of doing social accounts is further examined using Gray, *et al.*, (1997) to explore whether these were either 'ideal' or 'good' social accounts for the organisation. A communitarian philosophical framework is used in order to examine the conceptualisation of 'good' social accounts.

The first part of the thesis explores the social and environmental accounting (SEA) and accountability literature, with the second part exploring the experience of reaching initial agreement to do social accounts (SAs). The agreement to do the accounts was then followed by two years of social accounts developed with JSP. This empirical data provides a detailed account from the perspectives of insiders and other sources as to the experience of doing social accounts. This experience is then opened up to interrogation from a wider view point.

The third part of the thesis examines the experience of JSP using third sector communitarian philosophy and a voluntary accountability framework in order to demonstrate that JSP could provide an example of a 'good' or 'ideal' social account. This raises the issue of whether or not 'good' or 'ideal' social accounts for third sector organisations are only possible within a communitarian paradigm. If it is possible to establish what 'good' social accounts entail then it may be appropriate to extend this approach to other contexts, for example, the public sector or the corporate world.

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Declaration

I, Rebecca Jane Gibbon hereby certify that this thesis, which is approximately 84,500 words in length, has been written by me, that it is the record of work carried out by me and that it has not been submitted in any previous application for a higher degree.

I was admitted as a research student in November, 2004 and as a candidate for the degree of PhD in May, 2005; the higher study for which this is a record was carried out in the University of St Andrews between 2004 and 2009.

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I hereby certify that the candidate has fulfilled the conditions of the Resolution and Regulations appropriate for the degree of PhD in the University of St Andrews and that the candidate is qualified to submit this thesis in application for that degree.

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Abbreviations / Acronyms / Glossary of terms

ASAN	All Saints Action Network
ISRM	Institute of Sport and Recreation Management
Member	a member of Jesmond Swimming Pool is a volunteer who wants to be involved with running the project, but not with the responsibility of a Trustee
JSP	Jesmond Swimming Pool
NGO	Non governmental organisation
NGDO	Non governmental development organisation
PD	Personal Diary (refers to my personal research diary kept from September 2003 to September 2006)
PM	Project Manager (interview data)
S	Staff member (interview data)
SA	Social account
SAs	Social accounts
SAing	Social accounting
SE	Social enterprise
SEA	Social and environmental accounting
SAN	Social Audit Network
SportA	Leisure Trust Association
T	Trustee (interview data)
Trustee	The Board of Trustees are also all Directors of JSP
V1	Volunteer 1 (interview data)
V2	Volunteer 2 (interview data)

Chapter 1

Introduction, Research Questions and Approach

“One of the most important roles the non profit sector can continue to play is to provide thousands of channels of information, through internal publications, that can keep our society aware of itself” (Cobb, 2001:31)

1.0 Introduction

This thesis is concerned with one possible channel of communication, social accounting (SAing), within the nonprofit sector. Through SAing, awareness of issues concerning communities can be raised at an organisational, local and national level. Thus social accounts (SAs) can assist third sector organisations in raising awareness of issues within society.

This thesis examines SAing¹ in a non profit or third sector enterprise, Jesmond Swimming Pool (JSP), a community based swimming pool. The purpose of the investigation was to firstly document the experience of how the organisation did SAing. Secondly to understand whether the SAs produced were ‘good’ SAs and what ‘good’ in this context means. Thirdly to see whether SAs are a possible way of embedding a communitarian² approach to activities within the case organisation and the significance of communitarianism in social and environmental accounting practice.

The title of the thesis “Enacting social accounting within a community enterprise: actualising hermeneutic conversation”³ encapsulates the essence of the research. The use of ‘enacting’ and ‘actualising’ means doing and making real the experience of SAing, in this case within a community enterprise. This experience is then interpreted through different

¹ While for some the terms social accounting and auditing are used interchangeably (and in the case organisation the terms were not differentiated), this paper focuses on social accounting, that is, the provision of an account of the social impacts of an organisation by that organisation. Social auditing in this context is the process of review by an external audit panel. In contrast to an external social audit which is the provision of an account of the social impacts of an organisation by a body/individual outside of that organisation.

² The term communitarian means common purpose or for the common good (Sandel, 2009).

³ Enact: accomplish (a deed), actuate, influence, inspire. Actualise: make actual or real; realise in action or description. Hermeneutic: interpretation (historically biblical text). Conversation: exchange of ideas, channel of communication, discourse, interchange, discussion, information flow (Shorter Oxford English Dictionary, 2002).

methods of dialogue, which took the form of conversations. These conversations occurred, using the SA, between myself, those within the organisation and others external to the process through interviews and story dialogue.

The thesis started with the idea of 'doing' SAing and audit within a community enterprise. The thesis provides a written account of what happened from the initial idea to the production of two sets of SAs. The story of the experience and the reflection before, during and after this SAing journey form the basis of this piece of work. The approach to the research was initially taken from participatory action research methodology, and this influenced how the work developed through a cyclical and emergent frame. The work therefore started from a pragmatic 'action' basis through the 'doing' of the SA. As the work developed, a more critical and political lens came to be used. In particular, interpretation using metaphor within critical hermeneutics has allowed reflection on the action research. A communitarian theory approach has also been adopted to understand the potential wider significance of SAing of this sort. As a result the initial participatory action research approach has been further developed along a more critical path. In outline, SAing is the heuristic (implementation), through action research as the approach, hermeneutics as the methodology with critical/dialectical hermeneutics (metaphor) to develop the analysis and understanding of the experience (Myers, 1995).

In addition, the themes of conversation and community are threads that run throughout this thesis, from the participatory action research approach, the site of the research (a community enterprise), the actual SAing practice that took place within the organisation and finally to the links with theory in later chapters.

This research was also driven through my lived experience, my professional background in accounting, and research background in social and environmental accounting. It started with my voluntary role, as a Trustee, with JSP and my belief that the organisation would be an exemplary site for developing and researching SAing. Further I believed that the development of SAs would benefit the organisation through an additional channel of communication that would be useful for both internal and external dialogue.

The thesis is structured in three parts (A, B and C) that reflect the historical view of the research process, through a cyclical and reflexive approach developed using hermeneutics and participatory action research. The layering in three parts demonstrates the hermeneutic

approach taken with the first part (A) taking a more practical approach to SEA research and SAing with JSP. Part A introduces the thesis, reviews relevant social and environmental accounting (SEA) literature and then introduces action research methods and principles. The second part (B) explores the actual experience with a detailed explanation of the case organisation and the two phases of SAing. The hermeneutic and reflexive approach to action research is developed in part B through the use of autoethnographic conversation using metaphor. The final part of the thesis, part C, explores the communitarian SEA literature in depth to enable further reflection on the experience of JSP. The use of communitarian theory, within the context of JSP, is then followed by the conclusions and contributions of the thesis developed through insights from the SAing experience. The research attempts to engage with, reflect upon and develop praxis in SEA (Bebbington & Gray, 2001) whilst the structure of the work demonstrates the layered and cyclical nature of the research process developed.

The structure of the thesis is driven by the action research approach, allowing the practice of SAing to be initially informed by current thinking on accountability from within SEA and third sector literature. The insights from the experience in part B are developed in part C using communitarian theorising to reflect on the actual experience to see if SAing and accountability can be used to demonstrate communitarianism in practice.

This introductory chapter gives an overview of the complete thesis, introduces the concepts that will be further developed in subsequent chapters and outlines the study by setting out the aims, research questions and approach. The chapter is in seven parts. The first part covers the research questions, the second provides a brief introduction to the case organisation, JSP, and the third part defines the terms civil society and community as used in the context of this thesis. The fourth part introduces accountability within a third sector context and the fifth part briefly introduces the action research approach taken within the research. The sixth part of the chapter explores SAing within the context of JSP and links back to the research questions and the communitarian third sector organisation. The final part of the chapter briefly explains the overall structure of the thesis.

1.1 Research Questions

The background to the research questions for this thesis are linked to how communitarian accountability could be developed within a third sector organisation such as JSP and whether SAs might be one way of enabling this to happen. The following broad questions contextualise the research:

- What might communitarian accountability within a third sector organisation look like in practice?
- And would the development of SAs enable communitarian accountability through community based dialogue/conversation?

The research questions are first to document the experience of how the organisation undertook SAing in order to address the questions above. Secondly to understand whether the SAs produced were 'good' SAs and what 'good' in this context means. Thirdly whether SAs are one way of embedding a communitarian philosophical and theoretical framework into the case organisation and what is the significance of this to social and environmental accounting in practice.

The research questions were developed and prompted by Gray, Dey, Owen, Evans & Zadek (1997) who asked: "What might a 'good' or even an 'ideal type' of social accounting look like? Once we have an idea what it might look like, we must consider how it might be developed as an applied practice. Such questions, in turn, raise two fundamental problems:

1. what is SAing?
2. what is the theoretical, political and ethical framework within which one's answers are to be framed?"

(Gray, *et al.*, 1997:326)

Gray (1992) stresses the importance of transparency at the level of community and suggests that the process of SAing at the level of the community can create a forum for dialogue. The development of this dialogue can then lead to action or knowledge of action by 'relevant publics' (Gray, 1992). Further he argues that the process of SAing produces the space for dialogue, rather than dialogue being possible on the basis of final documentation produced from the process. Indeed, accountability should not be reduced to a final report where it could become a meaningless process without change.

One way of overcoming the tendency to reduce accountability to a final report (without dialogue) is through a communitarian philosophical and theoretical framework. It is possible that communitarianism could be a conceptualization of the 'good' referred to by Gray, *et al.*, (1997). A broader communitarian framework "seeks to bring about social change through informed dialogue in a public sphere" (Lehman, 1999:224) and it is at "the community level that accountability relationships are constructed, not at the corporate level" (Lehman, 1999:227). The case research within this thesis is relevant as the aim is to develop accountability relationships within a community based organisation, JSP. In addition there are calls within the SA literature to undertake fieldwork explorations in 'values-based' organisations (Owen, Swift, Humphrey & Bowerman, 2000) and this thesis responds to these calls through working with social enterprise to develop SA and accountability at a community level (Ridley Duff, 2007). The term 'values-based' organisation within this thesis means social economy organisations that are underpinned by the fundamental value of working for the common good with the purpose of benefitting humanity and / or the planet rather than working for individual gain with assets that are held and profits used for the benefit of society. Alongside the fundamental value of the common good other values are: co-operation, subsidiarity, democracy, inclusivity, sustainability and accountability.

1.2 Case organisation Jesmond Swimming Pool (JSP)

The case organisation JSP is a 'values-based' organisation working at a community level. JSP is a charitable, not-for-profit organisation run for the benefit of the local community through the provision of swimming, gym and leisure facilities. The organisation is run by 12 voluntary Trustees, 1 full time project manager, 11 full time employees, 10 part time employees, 26 casual staff (teachers and coaches) and 24 volunteers. JSP could be described as a social enterprise, a voluntary sector organisation and/or a non-governmental organisation (NGO) as it has characteristics of organisations which fit under these labels. It is a social enterprise as it demonstrates "a means for non-profit agencies to maximise their mission-related performance through the development of new ventures by reorganizing activities to improve operational efficiency" (Zappala, 2001; Gray, Healy & Crofts, 2003; DTI, 2004; Quarter, Mook & Richmond, 2003; Black & Nicholls, 2004). JSP is also a voluntary sector organisation, as it has taken on the role of local government provision of a swimming pool (Gray, *et al.*, 2003; Parker, 2003; McIntosh, Thomas, Leipziger & Coleman, 2003). Further, one could also describe JSP as a NGO, a term increasingly adopted by academics as well as by activists (Martens, 2002:272), as it is an organisation which does

not depend significantly on government for financial and moral support. NGOs also emerge in instances where the state has withdrawn from activities it formally undertook. Thus, JSP, by providing community leisure provision rather than this being provided through local government, illustrates how the rise of civil society can be ascribed to a growing disillusionment with public sector institutions (McIntosh, *et al.*, 2003). In the case of JSP this disillusionment was due to the withdrawal of the local authority support for the pool⁴ (see chapter 4 for more detail on the history of JSP).

The initiation of the SAing project in JSP can be traced to 2003 when JSP completed a refurbishment of its building with a £750,000 Sport England lottery grant, the total project cost being £1.3m. This refurbishment significantly increased the size and activity of the project and two Trustees thought that the introduction of SAing would assist with understanding a changing business whilst exploring further the accountability relationships with the local and wider community. The current and future role of the organisation within the local community is central to thinking within JSP and the introduction of SAing was proposed, by myself and another Trustee, in order to move towards a better understanding of their role within civil society

1.3 Defining terms: civil society and community

One definition of civil society is:

“the arena of uncoerced collective action around shared interests, purposes and values. In theory, its institutional forms are distinct from those of the state, family and market, though in practice, the boundaries between state, civil society, family and the market are often complex, blurred and negotiated. Civil society commonly embraces a diversity of spaces, actors and institutional forms, varying in their degree of formality, autonomy and power. Civil societies are often populated by organisations such as registered charities, development non-governmental organisations, community groups”
Centre for Civil Society (2009).

The case organisation, JSP works within civil society at both a local and wider community level and defines itself as a community based organisation.

⁴ This is a common occurrence across the UK where local authorities have been and still are closing local pools on a regular basis.

The use of the term 'community' has become pervasive in everyday language associated with many organisations (for example European community, community policing, and community council) and also emotions (for example care in the community, community spirit). Commonly used terms of reference for community are those based on geographical area or locality ranging from a street, neighbourhood, council ward, school catchment area, parish, village, town district, county, nation or even group of nations (Europe). Location is not the only basis for defining community, examples being age, gender, ethnicity or nationality. Common bonds can also be formed through shared experiences (for example sexuality and disability), working environment, religious or political organisations (Hawtin, *et al.*, 1994). There are other ways of approaching community definition such as territorial communities (kinship and geography) or communities of interest (common occupations or skills) and those formed round other attachments (communities without proximity e.g. internet based) (Willmott, 1989, in Deakin, 2001). The geographical point of reference is relevant within this study, as the organisation has a specific location within an urban community; whilst the community within the organisation is strongly based around the common occupation of leisure services. This perspective takes a classic sociological view of community i.e. stressing tradition and locality.

Community in political philosophy has a broader concern with the nature of self, values and community (Bellah, *et al.*, 1996) rather than a territorial or institutional structure. Within the voluntary sector and current political thinking:

“community was reinterpreted predominantly as self help...this new pluralism in the delivery of welfare was one for which some in the voluntary sector had been arguing for years. It had the potential to give people in communities the opportunity to take control of their own services...some were more critical seeing that communities were being asked to pick up the pieces of structural readjustment and new market policies” (Taylor, 2003:4).

On the other hand it has been argued that it is at community level that we can bring about change and imaginative change (Watts, 2008). For example, it is thought that the sustainable development agenda can be addressed at this level, through the imaginative and empowered responses of those at a grass roots level within communities. One definition of sustainable development including communities comes as “a continuing process of mediation among social, economic and environmental needs which results in positive socio-economic change

that does not undermine the ecological and social systems upon which communities and society are dependent” (Carley & Christie, 2000:32).

The third sector is a broad term covering organisations working at community level within any of the following: voluntary sector, not for profit sector, civil society, social enterprise, community enterprise, community interest companies (CIC). This multitude of types of organisations falling within the broad definition of the third sector also brings many views of how and what accountability could look like within the sector.

1.4 Accountability, third sector organisations and social accounting

There are many forms of accountability and the thesis develops an understanding of the multitude of responses by third sector organisations to the demands for formal and informal accountability within the public sphere. Accountability is often presented as a neutral and unproblematic concept whereas the reality is of multiple conceptions of accountability. The form of accountability being developed within the case organisation was not clearly known by all involved at the start of the project, although the chosen methodology (Pearce, 2000) for the production of a SA was. The eventual understanding and recognition underpinned the successful initiation of SAing within the case organisation. These issues are demonstrated as practical implications specific to JSP such as resistance, context, fear, confusion, uncertainty and comfort zone issues

Debates around accountability are not new. Within the SAing literature debates in the late eighties/early nineties between Puxty, Gray, Owen, Maunders & Parker illustrate the contested nature of accountability. The relatively long history of SAing and auditing literature (see for example Medawar, 1976, 1978; Geddes, 1992; Gray, Owen & Maunders, 1991) and social measurement includes many initiatives (Owen, *et al.*, 2000). The work of the new economics foundation (nef) and Traidcraft in the UK (Gray, *et al.*, 1997) provide examples of social measurement initiatives with SAing still developing definitions and methodologies (Gray, 2001; Owen, *et al.*, 2000) today.

The methodology used in this thesis was developed with the community enterprise sector and pioneered through the work of Pearce (1993, 1996, 2003). The methodology originated from a workbook developed by Pearce, *et al.*, (1996) and nef through to the more recent

workbooks (Pearce, 2001; Pearce & Kay, 2005) available from the Social Audit Network (SAN).

Whilst acknowledging that there are other methods of SAing such as the SA1000 developed by the Institute of Social and Environmental Accounting (see for example de Colle & Gonella, 2002; Jackson & Bundgard, 2002; Logsdon & Lewellyn, 2000) and GRI these methods are better suited to the development of corporate social responsibility (CSR) within large corporate settings and not a community enterprise. Indeed, one commentator noted that:

“closely linked to community audits is the use of social audit techniques in the cooperative and voluntary sector. Here, the objective has been to find forms of accounting for use within such organisations which are more appropriate to their goals and objectives than traditional profit-based accounting” (Geddes, 1992:222).

Other examples of research with the small and medium enterprise (SME) sector call for recognition that the CSR agenda for large corporates is not always applicable or transferable to an SME setting (Jenkins, 2004, 2006; Spence, 2004). Work developing the practice and role of SAing/auditing within specific organisational settings can be found within Fairtrade, NGO and public sector settings (Dey, Evans & Gray, 1995; Gray, *et al.*, 1997; O’Dwyer, 2002, 2003, 2005b; Hill, Fraser & Cotton, 1998; Adams, 2002 and Zhang, Fraser & Hill, 2003).

The actions of community enterprises in their various forms are strongly linked to stakeholders, such as employees, service users or customers. SAing gives the organisation a way of knowing that “it is achieving its objectives, if it is living up to its values and if those objectives and values are relevant and appropriate” (Pearce, 2001:9). The research developed SAing with JSP using a participatory action research approach. The next section develops the action research approach that was appropriate within the case organisation.

1.5 Action research approach taken in this thesis

This thesis follows the tenets of an action research approach (Argyris, *et al.*, 1985) by addressing real problems in social systems through the development of iterative cycles: identifying problems, planning, acting and evaluating. The purpose of using a participatory

action research approach (Heron & Reason, 1997, 2001; Reason, 2006; Marshall & Reason, 2007) was to add to previous work linking the theory and action of accountability (Gray, *et al.*, 1997) through SAing for social enterprises. The research approach taken aimed to contribute to the “flourishing of human persons and their communities” (Coghlan & Brannick, 2005:14) using insider action research method (Coghlan, 2001; Zuber-Skerritt & Perry, 2002).

The thesis seeks to develop understanding of how accountability, through the use SAing, could lead to possible social change and emancipatory effects (Reason & Torbert, 2001; Alvesson & Sköldberg, 2000). Thus the research aims to develop and raise “new possibilities, opening up new horizons, generating new interpretations and stimulating dialogue between the researchers and the participants” (Heikkinen, *et al.*, 2007:18). The opening up of new horizons was not always a straightforward or linear process. Even though the process of developing the SAs followed a linear timeline, the actual research experience was messy (Cook, 1998; O’Dwyer, 2004) and did not always follow a straightforward path. The logical analytical approach to writing up was not always suited to making sense or understanding the data. One way of overcoming this was the use of metaphor to draw themes from the documents: SAs, diaries, interview transcriptions and story dialogue sessions.

The data for this thesis comes from the following three stages: initiation, phase 1 SAs and phase 2 SAs, and the development of themes from the data:

1. Resistance led to development of one set of themes (diary, story dialogue)
2. Phase one led to development of another set of themes (diary, SA)
3. Phase two led to another set of themes (diary, SA, story dialogue)

The development of the SAs using action research can be seen in these three distinct parts. The three parts address the practice part of the research question “the purpose of the investigation was to firstly document the experience of how the organisation did SAing”. The sense making approach to the participatory action research data makes the connection with hermeneutic inquiry. The connection to hermeneutic inquiry is through the enactivist theory of Sumara & Davies (1997) using tacit understanding and linked to Reason & Heron’s (1997, 2001) approach to participatory action research. The approach to the development of the SA with JSP is explored further in the next section.

1.6 Approach to development of social accounting at JSP

The first part of a SAing journey for any organisation is unique. At the point of embarking upon SAing the initial scope of a SA (Geddes, 1992; Zadek, 1993; Gray, et al., 1991; Dey, et al., 1995; Owen, et al., 2000; Gray, R. H. 2002) is stressed within the literature, but usually the models or frameworks assume (quite rightly) that agreement to produce an account has been reached. The point of agreement for JSP took eight months to achieve, so in this case, where SAing almost didn't happen, may provide an understanding of why there is a dearth of SAing practice in smaller community based organisations for researchers to observe.

The process of examining initiation and resistance to the introduction of a SA in JSP is explored using an accountability framework (Gray, et al., 1991; Gray, Owen & Adams 1996). Accountability is defined as “providing an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible” (Gray, et al., 1996:38). By undertaking responsibility to provide an account, implicit beliefs about the accountability of an organisation may be inferred. Likewise, where there is resistance to an account, aspects of how accountability may be created and accepted may prove crucial for understanding organisations' actions.

The case organisation, JSP, is financially accountable and should have no fear of 'doing' wider accountability yet as the case description demonstrates the process of developing a SA was not straightforward. Rather, the initiation process brought accountability issues to the fore and these had to be resolved before the account could proceed. In addition, practical concerns about how much resource would be required to complete the project arose this is also related to accountability. Evidence from Affleck & Mellor (2005) demonstrates that JSP is not unusual in finding initiation of SAing difficult and from this experience may lead to an understanding as to why organisations are not doing SAing.

As can be seen from the case, to introduce SAing and move towards establishing democratic dialogue through accountability in a social enterprise takes much longer than might have been expected (Reason, 2004). The lessons learned from the practical experience of JSP show that many manuals and texts provide useful guidance and information about the 'how to' of SAing whilst concentrating on the processes involved, but not referring to the

preparation, perseverance and political aspects that need recognition prior to reaching initial agreement. This fieldwork, therefore, may be of value to other not for profits considering or starting to initiate SAing by providing insights into an often unseen or unrecorded part of implementation and support.

The first phase for JSP creating SAs (SA) was during 2004. The research used current recommended practice for SAing within a community enterprise. The five stage model (Pearce, 2001) was followed when developing the SAs. The completion of the first SA gave JSP a starting point from which to develop the second phase of SA.

The second phase, of SA, undertaken during 2005, was more confident in approach, clearer in focus and more creative i.e. less rigid. The experience of the first phase was used as a starting point that could be built upon and there were recommendations that had been developed as part of the social audit panel review process. During the second year a strategy day was held. The structure of this day used the recommendations of the first report as a starting point. The day enabled those involved to develop inclusive and collective decisions about the approaches to stakeholder dialogue during the next year to eighteen months. The actual report for the second phase was shorter and focussed on demonstrating progress towards the agreed approaches to stakeholder dialogue.

The research draws on the current recommended practice for SAing within a community enterprise at the time, following the timeline of the year going through the significant events and the development, experience of the SAs through the year. The first hand experience of SAing is reflected on through metaphor providing insights, learning points and understandings that are not immediately obvious when starting the process of SAing for a community enterprise. This sense making is then further developed in a third and final section using data from interviews with others that develop emergent themes and issues on others views of the SAing experience within JSP.

1.6.1 'Good' social accounts

The second part of the research question "to understand whether the SAs produced were 'good' SAs and what 'good' in this context means" is addressed in chapters 8 and 9.

Seeking to address if the SA of JSP is ‘good’ or ‘ideal’ is not straightforward. The SA progressed along an evolutionary path. At the point the report was produced the SA was the best at that time, this may be not ideal or even good, but the best under the given circumstances. The final document is for many stakeholders the only record or view of the SA, yet for the organisation the SA is both the final documentation and all that occurred throughout the time period reported.

It will be argued that a good SA develops an understanding of what accountability relationships may exist between parties and may enable the development of what the account might do for them. Developing a sense of what accountability is being achieved by the said account takes time to develop. The time taken to develop SAs needs to be recognised and the development of a SA and accountability does not happen within the first year of being introduced. It is also my contention that a slow process is more likely to ensure SAing that is continued beyond the first phase.

The third⁵ set of SAs for JSP builds upon the previous two phases of SA with an improved focus and structure. A revised mission, values and objectives of JSP were developed during the third phase. Over these three phases the progress and evolution of SAing at JSP can be mapped, demonstrating the time taken is crucial to the development of a considered approach for a community based organisation.

Whilst time is key there is no ‘correct’ way to complete a SA, but awareness and understanding of the development and process is crucial. The process could be considered as a more important area of study than the final documentation. Process having more relevance and resonance with the everyday working culture and values of the organisation. Whilst the final document should not be considered as ‘the’ SAs, this should not belittle the need for this part of the process. It could be argued that the SAing process would not happen if the final document was not produced. The two elements of process and reporting add together and create the SAs.

1.6.2 Social Accounts embedding communitarian third sector accountability

The third research question addresses “whether SAs are one way of embedding a communitarian philosophical and theoretical framework into the case organisation”. Thayer

⁵ The third set of social accounts were subsequent to the cut off point of data gathering for this PhD, but are relevant to the issues of the longitudinal development of social accounting within JSP.

Scott (1995) views voluntary organisations within a communitarian paradigm as those where organisations focus on their governance and the values within their mission. SAing, as demonstrated through the experience of JSP, can assist in providing the information needed to demonstrate whether a communitarian paradigm is realistic. In this case SAing pushed JSP to revisit and rewrite their mission, values and objectives after having measured the organisation against those that were developed for fund raising purposes.

Thayer Scott (1995) demonstrates the communitarian paradigm in practice through asking questions around how the organisation relates to community links and the internal governance. She asks:

“how permeable are its decision-making processes? How does it gather and consider environmental information? What is its capacity for coproduction, collaboration, and cooperation with clients, other informal and formal voluntary groups, and private and public sector interests? What values govern its administrative and program operations? The focus is essentially on community building” (Thayer Scott, 1995:36).

The use of SAing can help to develop this focus on community. The flexible framework of SAing, developed by the Social Audit Network (SAN), assists community based organisations in developing an understanding of and focus on their governance and values.

This thesis examines what the framework of a communitarian third sector organisation would look like when integrated with a third sector self regulatory accountability model. The experience of JSP, including the SAing evidence, is mapped to the characteristics of this combined model. The mapping was done in order to see whether accountability (central to the SAing process in JSP) enabled the organisation to move closer to being able to demonstrate communitarianism in practice. The process of mapping was informed by the collected experiences and opinions of some of those directly involved in the process have been gathered to develop themes in this area. The themes reflect and interact with current literature, the participatory action research methodology used and the experience from initiation of SAing to the two phases of SA.

The final part of the research asks “what is the significance of this to social and environmental accounting”. The thesis seeks to provide a contribution to the empirical work in the SEA literature. This in depth study of the struggle to start, do and complete two rounds of SAs is currently the only study to use participatory action research with a third

sector organisation attempting to meta-theorise using communitarianism. The thesis is cognate to findings from others work that seek to demonstrate the difficulty of working with practitioners, linking theory to practice and changing practice within SEA. This thesis attempts to develop a better understanding of what communitarianism could mean in practice within the context of a community based organisation.

The research goes towards developing an in depth longitudinal study within SEA at a grassroots organisational level, engaging with practice and developing theory. The experience of SAing within this single case study goes towards addressing some of the issues raised by Gustavsen (2003) who sees single case studies as lacking the potential to make a difference to society unless there is a link between the micro aspects of the case and the macro lessons which can be drawn from wider experiences. As a single case study this research is useful, but it does not claim to be able to be generalised and further studies are needed to develop and expand the work further. Acknowledgment that it takes time to start developing SA fully and start understanding the benefits could be usefully examined through further long term projects.

1.7 Structure of the thesis

This thesis is presented in nine chapters within three parts that follow the participatory action research and hermeneutic approach used within the research.

1.7.1 Part A: Background and scene setting

Chapter One (*Introduction, Research Questions and Approach*) introduces the concepts to be further developed in subsequent chapters and outlines the study by setting out the structure, aims, research questions and approach. The opening section discusses the issues that prompted the research, the focus and the key areas of study. The issue of accountability within third sector organisations is introduced and the research is set within the literature in this area. Having placed the study within its context, the chapter concludes by describing in outline the conclusions and significance of the work

Chapter Two (*Social Accounting Literature: ethics, accountability and social accounting practice*) reviews the SAing and accountability literature. The literature provides the basis from different perspectives on accountability are theorised and then linked to the third

sector accountability literature. The literature reviewed in this chapter also develops an understanding of approaches to accountability and the different philosophies underpinning these approaches, as well as introducing the methodology used within the thesis. While not examined in depth, a background political framework is acknowledged, with the purpose of contextualising and helping to develop an understanding of how SAing could be framed. An ethical framework is introduced within this chapter through the work of Lehman who develops SEA theorising using the ethical philosophy of Taylor and the language philosophy of Gadamer through a communitarian ethical framework. This communitarian framework is developed further in chapters 7 & 8.

Chapter Three (*Research philosophy: hermeneutics, participatory action research and narrative techniques*) explores the philosophy underpinning the participatory action research method used within the research. A relevant history of action research thought from Aristotle through Gadamer and Lewin to the present day contextualizes the approach taken in this study. In particular, the alignment of praxis (as understood by practical philosophy) with the methodological approach taken for the development of social change is explained. The approach leads to the development of the narrative use of poetic hermeneutics specifically metaphor. The action research extended epistemology of Heron and Reason (2001) is used to frame the experience of developing SAs.

1.7.2 Part B: What happened: empirics

Chapter Four (*Organisation introduction and initiation of social accounting*) contains the history of and background to the case organisation, outlines the SAing methodology used and reviews the eight month period between initiation of SAing, the process of resistance to its implementation and eventual commitment to undertake the SA. The approach used to understand and explain this resistance is that of story dialogue (Labonte, *et al.*, 1999). The chapter concludes by discussing the problem of understandings of different accountabilities and the particular frameworks used when initiating SAing.

Chapter Five (*Phase 1 of social accounts (2004)*) provides a narrative of the experience of JSP doing SAs for the first time. The inclusion of the first person reflection on this experience allows a deeper sense making, through autoethnography and metaphor (see for example Ellis & Bochner, 2000; Schön, 1993) of some of the issues associated with and insights developed from the experience of how SAing and auditing developed in JSP. The

experience of 'doing' rather than theorising enables an explanation of the approach taken to SAing practice. The chapter follows the timeline of developments during this SAing experience, whilst demonstrating how the experience was messy and at times incomplete.

Chapter Six (*Phase 2 of social accounts (2005)*) provides the narrative of the second phase of SAs. The phase started with the recommendations and plans for action at the end of the first phase of SAs and demonstrates that the SA process was starting to become embedded within the organisation, through a wider engagement with the process. The embedding started with the use of the SA to focus a strategy day, and with sub-groups taking responsibility for some of the outcomes and recommendations from both the SA and the strategy day.

1.7.3 Part C: Communitarian theorising

Chapter Seven (*A hermeneutic approach to accountability through communitarianism: from Rawls (Gray) to Taylor (Lehman)*) gives a background to the issues that communitarian philosophy aims to address and then applies this to the context of SEA through the work of Lehman and others. Communitarian philosophy is also placed within the context of action research through the work of Sumara & Davies. The issues of civil society, community within communitarianism, revealing new worlds through hermeneutics and conversation, language theory and authenticity are all touched upon within this chapter. These themes are all central to the multi-layered interpretive, language and communitarian hermeneutic philosophy of Charles Taylor and the work of Lehman within SEA. The chapter then leads to the more recent work of Lehman on NGOs which links to the work of Thayer Scott on communitarianism within third sector organisations. It is reinforced that decisions taken at the level of the community are important. The sharing of information generated through SAs and other methods of communication enable work at community level to be effective.

Chapter Eight (*The communitarian third sector organisation: enacting self regulatory accountability through social accounts*) The chapter develops and links Thayer Scott's (1995) view of a communitarian third sector organisation with Miller's (2002) view of third sector self regulatory accountability as applied to the experience of SA in JSP. The chapter reflects on the themes developed out of the SAing experience of JSP, from initiation through two phases of SA. These themes are mapped against the characteristics of a

communitarian third sector organisation (Thayer Scott, 1995) with self-regulatory accountability (Miller, 2002) providing a broader view of practice.

The first section examines how self regulatory accountability within a communitarian organisation can be practiced. The following three sections then develop the themes of this frame through the SAing experience of JSP. The final section examines gaps in the frame and recommendations that could be made to applied practice whilst noting caution to other SEA practitioner researchers.

Chapter Nine (*Conclusions*) draws together the threads of the thesis addressing the research questions, contribution to SEA literature and the research approach. The chapter is in three parts which conclude the research by firstly looking at the overall experience of SA for JSP, assessing whether this led to finding out about 'good' or 'even ideal' SAs. The second part then examines what implications may arise from these SAs for communitarianism and more specifically what this means for SAing literature, communitarian theorising and for SAing practice. The third part of the chapter examines the lessons learned from using participatory action research as an approach to SAing practice and for action research more generally. A final section questions whether the action research methodology led the study to actualise hermeneutic conversation through the process of SAs. The end of the chapter includes a postscript of events that occurred after the data gathering for the thesis in order to provide evidence to demonstrate how JSP through the use of SA are making a difference to the organisation and the local and wider community.

The reference list is presented at the end of the thesis, followed by the appendices which include the complete SAs for both phase 1 and 2.

1.8 Summary

The research reported in this thesis was carried out using an action research approach to develop SAs with JSP. The original motivation to carry out this project was to see what SAs would look like and whether it was possible to develop them in this organisation. The experience of doing SAs is further examined using Gray, *et al.*'s (1997) quote to explore whether these were either 'ideal' or 'good' SAs for the organisation. A communitarian philosophical framework is used in order to examine the conceptualization of 'good' SAs.

Specifically, the experience of JSP is examined using third sector communitarian philosophy and a voluntary accountability framework in order to demonstrate that JSP could provide an example of a 'good' or 'ideal' SA. This raises the issue of whether or not 'good' SAs for third sector organisations are only possible within a communitarian paradigm. If it is possible to establish what 'good' SAs entail then it may be appropriate to extend this approach to other contexts, for example, public sector or the corporate world.

Chapter 2

Social Accounting Literature: ethics, accountability and social accounting practice

“The accountant’s moral agency arises from the ubiquitous authority of accounting discourse in our culture. We might even be said to live in an age in which accounting and accountability are the dominant metaphors through which we understand ourselves and administer our relations with one another” (Francis, 1990:8).

“In the proactive rather than analytical sense accountability is essentially a mechanism, the development of which contributes to the normative position of a more justly organised and better informed democracy” (Gray, *et al.*, 1996:42).

2.0 Introduction

The basis of this thesis is the development of a SAing system in practice to improve both communication and accountability within a third sector organisation. The literature used to underpin this work, therefore, falls broadly within the areas of social and environmental accounting (SEA), accountability, SAing and third sector accountability. The literature reviewed in this chapter develops an understanding of approaches to accountability and the links between the different philosophies underpinning these approaches with the methodology used within the thesis.

A conceptual map of the outline structure of chapter two is provided in Figure 2.1. Chapter two starts by acknowledging the ethical background to SEA which leads to a brief section on early discussions within the SEA research community in order to set the scene and contextualise later work. The same tensions that arose in these early debates have never been fully resolved so these debates remain relevant today. Accountability is the central theoretical framework (Fig. 2.1) that can provide one way of moving towards an understanding of what SAing might be. Whilst the ethical context implies the form of

accountability which in turn defines the SAing practiced. The links between accountability, ethics and practice are central to praxis and reflexive in nature (Fig. 2.1).

A number of different approaches and views of accountability are examined (see Fig. 2.1) drawing on the work of Gray, *et al.*, (1991, 1996) and Gray, *et al.*, (1997) within mainstream SEA / CSR⁶, public sector accountability, mainstream accounting, and third sector literatures. The differences between a formal / narrow focus of accountability and an informal / broader focus of accountability are examined within the context of these three arenas. The differing views of accountability support the acknowledgement and development of forms of accountability within different contexts and are applied later within the thesis.

Further, a background political framework to SAing is acknowledged (Fig. 2.1), through communitarianism (for example Lehman, 1999), but not examined in depth. The background contextualises and helps to develop an understanding of how SAing could be framed politically.

The ethical framework within which the answer to how can SAing be framed is examined in more depth. An ethical framework is introduced within this chapter through the work of Lehman who develops SEA theorising using the ethical philosophy of Charles Taylor and the language philosophy of Gadamer⁷.

The chapter finally examines examples (see Fig. 2.1) of SAing and accountability in practice (see for example O'Dwyer, 2005b; Dey, *et al.*, 1995; Gray, *et al.*, 1997; Dey, 2007). These examples have similarities with the case organisation, in that this literature examines attempts of organisations who are motivated by values to provide SAs. The practice literature provides some findings that support and add to the themes developed within the accountability and ethics SEA literature. The development of SAs with JSP attempts to realise some of these conclusions and themes and develop what could be meant by 'ideal' SAs in practice. The chapter closes with a section summarising the broad themes emerging from the literatures reviewed. The themes are used to develop a framework of accountability that informs reflections on the practical experience of SAing within JSP.

⁶ CSR corporate social reporting refers to reporting usually by larger organisations. SEA is an umbrella term used within practice and the academy. SAing refers to the practice of social and environmental accounting within an organisation of any size with the aim of addressing issues of social justice through the development of mutual accountability (Puxty, 1991).

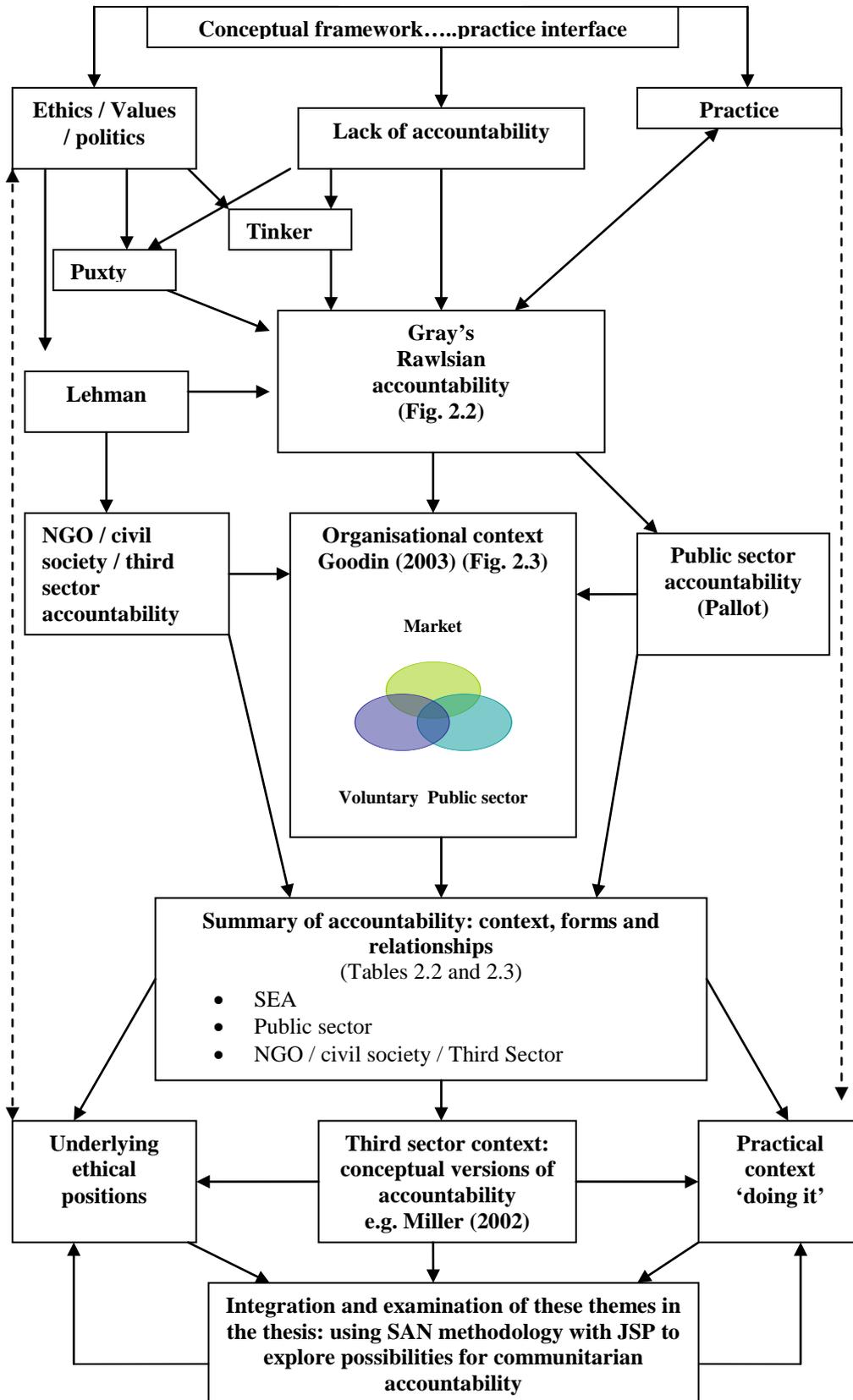
⁷ The work of Lehman and Taylor is explored in more depth in chapter 7 with the links between the practical experience of SAing and a communitarian ethical framework developed further in chapter 8.

2.1 Acknowledging ethics and values

It is acknowledged that “accounting is also a moral practice. Accounting, to the extent that it is a choice about how to affect our lived experience - our ends - is a practice grounded in moral discernment. Accounting is important precisely to the extent the accountant can transform the world, can influence the lived experience of others” (Francis, 1990:7). If Francis’s (1990) position is accepted, then the moral aspects of accounting need to be enacted through ethical discourse (see for example Lehman, 1995, 1999, 2006, 2007b; Burritt & Lehman, 1995). The use of ethics is fundamental to accountability within organisations. Burritt & Lehman (1995:169) see ethics within accounting decision making providing “the founding assumption for accountability”. A more direct link from morals to accountability is made by Taylor, stating that “accountability is not an administrative tool but a moral principle” (Taylor, 1996:68).

Accountability is also fundamental to SAing and has been put at the core of the normative project (Gray, 2000) of SEA. Thus SAing is one possible way of demonstrating how accounting can be enacted as a moral practice with accountability as a “mechanism, the development of which contributes to the normative position of a more justly organised and better informed democracy” (Gray, *et al.*, 1996:42). Bendall (2005) sees a clear link between democracy and accountability. In a democratically governed society, a community of people should have meaningful participation in decisions and processes that affect them, and should not be systematically adversely affected by another group of people without being able to rectify the situation (Dahl, 1961, in Bendall, 2005). Bendall argues that any organisation should be “assessed in terms of democracy: organisations should be accountable to those they affect” (Bendall, 2005:372) especially if the effects are negative. The mechanisms for accountability are through organisations that should be democratically accountable, because “the ‘*demos*’ or people that make claims for the democratic control (directly or indirectly) of an organisation are also affected by it, this can be understood as ‘stakeholder democracy’” (Bendall, 2005:372).

Figure 2.1 Guide to the structure of chapter 2



The normative position of Gray, *et al.*, (1996) is reinforced by many authors who see values, including democracy, as central to the objectives of third sector organisations. Pearce (2003) sees it as “unthinkable that a genuine social enterprise can claim that democracy is unimportant or that encouraging democracy is ‘not one of our objectives’” (Pearce, 2003:39). Owen believes that accountability is “a fundamentally radical concept, particularly in today’s climate where business leaders and politicians alike demonstrate on a daily basis their profound reluctance to be held remotely accountable for any actions they take” (Owen, 2008:255). The reluctance, by those within business, to be held accountable for actions taken is the starting position for Gray, *et al.*’s (1991, 1996) early work on accountability, which is briefly described in the next section.

2.2 Gray, *et al.*, (1991, 1996) accountability framework

Early work within SEA responded to a lack of accountability within business. Medawar (1976) for example saw SAing as being one dimensional and slow to respond to stakeholder needs. The original accountability model of Gray, *et al.*, (1991, 1996) developed through the CSR agenda “as part of a process of evolution rather than revolution” (Gray, *et al.*, 1991:17) and was based on a model of accountability using the principle and agent relationship (Figure 2.2).

Gray, *et al.*, (1996) define accountability as a duty to provide an account and not always a financial account to demonstrate action that one is responsible for (see Figure 2.2). Another view of accountability is “concerned with the relationships between groups, individuals, organisations and the **rights** to information that such relationships entail” (Gray, *et al.*, 1997:334) (emphasis in the original).

Figure 2.2 outlines the generic accountability framework developed in Gray, *et al.*, (1991, 1996) whereby two parties (the principal and the agent) are entwined in a relationship with each other. In simple terms the principal provides instructions to the agent who takes actions (or forebears from taking actions) with specific outcomes, an account of the actions (and in some instances the outcomes) are provided to the principal by way of an account.

The terms of the relationship (including the type of accounts provided) are mediated by an agreement of some sort between the parties. The agreement may be a formal contract specifying actions/outcomes and/or may include expectations drawn from the ‘social

contract'. The role of the account is especially important. In particular, the presence of an account suggests that there is a responsibility to do/not do something and by implication that the subject of the account is part of an accountability relationship. Accounts of actions, therefore, are not neutral devices. Rather, they potentially have ramifications for the whole terms of debate of the relationship between the principal and the agent (Gray, *et al.*, 1987; Bebbington, *et al.*, 2001).

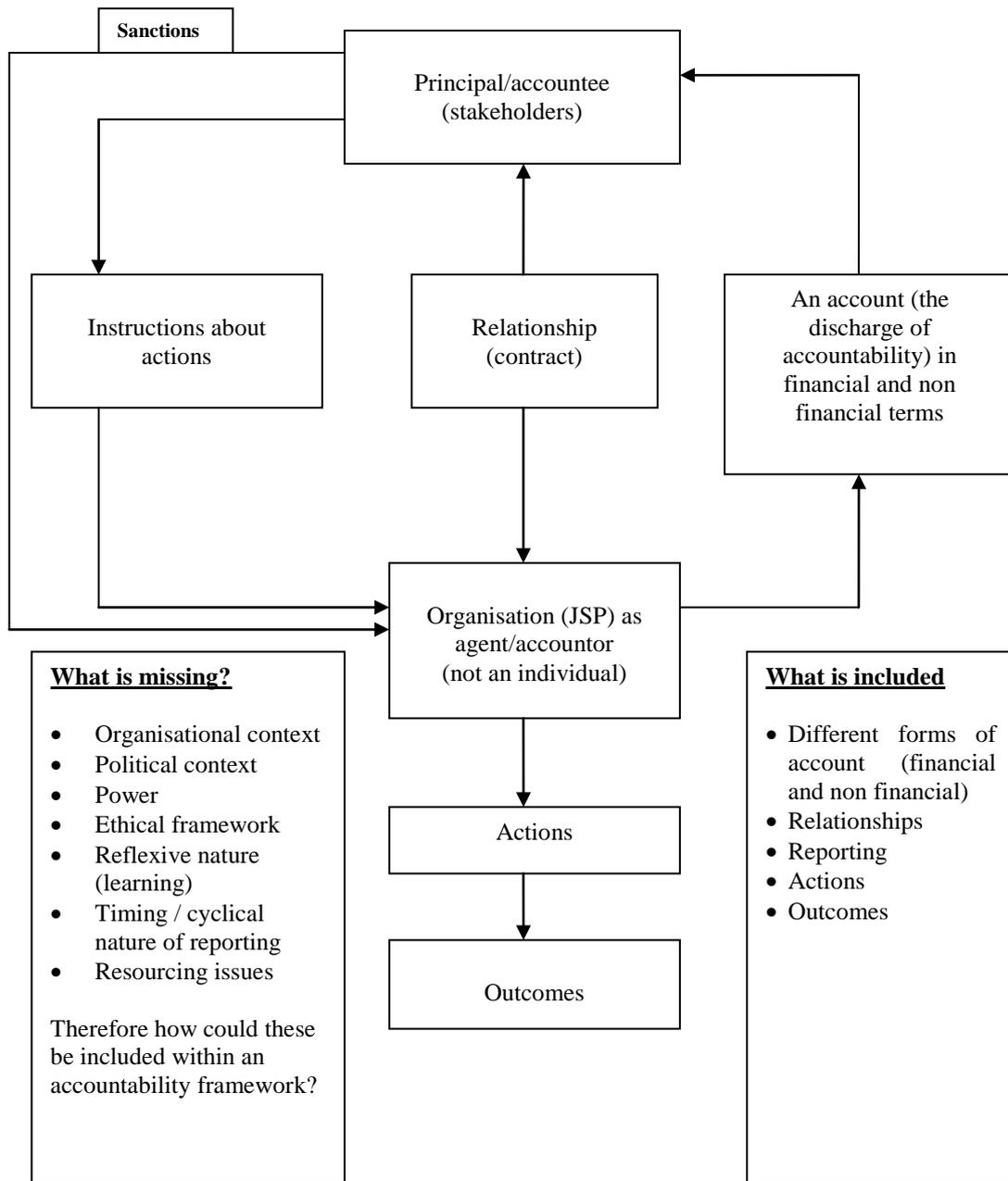
The Gray, *et al.*, (1991, 1996) model recognises that the account cannot be a perfect representation of reality, being only a partial, selective and a possibly constraining or narrow view. This accountability model tries to express a social relationship, the boundaries of organisation, language of the principal, moral values and the power of the subordinate.

There are problems with the Gray, *et al.*, (1991, 1996) model in that aspects are missing, including recognition of the organisational context, the political context, power relationships or the ethical framework within which the organisation is working. Other aspects that need recognition are the reflexive (learning) aspects of accountability, the timing and cyclical nature of reporting and the resourcing issues for organisations (specifically third sector). These limitations are partly addressed in later work where Gray, *et al.*, (1997) developed the polyvocal citizenship perspective (PCP) model taking SAing as a starting point and criticising accountability (and stakeholder) perspectives as currently being too static. Others who critiqued the Gray, *et al.*, position from differing perspectives were for example, Puxy, Tinker and Lehman. A summary of these critiques developing the debates on accountability follows in the next section.

2.2.1 Early critiques of Gray, *et al.*, (1991, 1996)

The early debates within the accounting academy around CSR arose from different views of how accountability could be achieved in order to address social justice whilst recognising and addressing power and control (see Figure 2.2). Recognising and understanding the early debates within SEA inform the development of empirical research and understanding of intended and unintended impacts of engaging in SAing practices.

Figure 2.2 Accountability Framework (developed from Gray, *et al.*, 1991, 1996).



Puxty (1986) believed in the importance of specifying clearly one's view of social processes when seeking to further the case of SAing. Puxty aimed his critique at social reporting as being largely of the voluntary self-reporting type as prevalent in the US at that time. As a result the link of CSR to our understanding and belief about the structure of society and the nature of social change (Puxty, 1986:16; Gray, *et al.*, 1991) needed to be clearly understood.

The link between CSR, structure and nature of society is demonstrated through different conceptions of accountability.

Tinker, *et al.*, (1991:28) provide another view with a “social critique of the concept of ‘the middle ground’ that focuses on three aspects of the Gray, *et al.*’s approach: its relativistic philosophy, its conservative politics, and its avowed commitment to pluralism”. In other words these early discussions within the SEA academy developed differing views of whether CSR is nothing more than a mechanism that reinforces the status quo within a neo liberal democracy through its instrumental and prescriptive nature. A possible alternative to this reinforcing is the development of action through social and environmental discourse.

Discourse is viewed as a way to enable self-discovery and emancipation, through a process that dissolves domination through linguistic structures. Puxty (1991:43) believed that this could only be achieved if it “involves society itself in that process of dissolution.” Whilst CSR involves action (through reporting) it does not necessarily involve discourse, because in the reporting he was examining there was no discursive dialogue arising from the accounts as the reporting organisations were not seeking dialogue. CSR in the form viewed by Puxty would not “comprise any basis for dissolving the dominational and exploitative structures that are the cause of the problems they are addressing” (Puxty, 1991:44) rather discourse is needed to “subject commercial, political and industrial practice to criticism” (Puxty, 1991:44).

Puxty (1991) argued that there is a need for a more dialogical process aimed at developing understanding as a response to the criticisms of commercial, political and industrial practice. Unlike the CSR of the late 1980s and 1990s, it would be a SAing that would imply members of society sharing a mutual accountability as fellow citizens and as a result “social accounting would be part of social development.” Puxty (1991:44). These themes have been developed through the later work of (Gray, *et al.*, 1996, 1997, 2006; Gray, 2002; Bebbington, 2007; Bebbington *et al.*, 2007; Thomson & Bebbington, 2004, 2005; Tinker & Gray, 2002; Lehman, 2006, 2007a; Pallot, 1991; Williams, 1987).

The dialogic approach to accountability provides one possible way of changing current practice. These dialogic responses are needed to develop the discourse and actions to address current social and environmental issues facing society, one of those calling for

dialogic responses is Lehman, whose ethical response to Gray, *et al.*, (1987, 1991, 1996) follows in the next section.

2.2.2 Lehman's development of the Gray, *et al.*, (1991, 1996) accountability position

Lehman (1995) responds to the Tinker critique of Gray's middle-of-the-road thinking by using Rawlsian ethical theory. Lehman states that pluralism is a feature of modern democracy and by acknowledging self and relationships in the original position on accountability the charges of relativism made by Tinker can be addressed. Lehman (1995) also sees the notion of closeness and relationships as strengthening the argument for accounting being seen as a moral discourse. Lehman sees Rawls theory of justice, and the Gray, *et al.*, (1987, 1991) position, as providing a "non-reductionist way to contextualise accounting. It transcends decision-usefulness to satisfy a necessarily larger range of accountability relationships" (Lehman, 1995:408)

Lehman's work develops SAing research based upon Rawls and Habermas, by addressing the issues raised through "a new and accountable world through civil society" developed "through the community level not at the corporate level" (Lehman, 1999:227). This is where Lehman views "accountability, considered according to a communitarian model" as becoming:

"an enabling technology that creates an interchange between all levels in society with a view to representing the interests of all citizens, not just a select or privileged few....modern forms of accounting, however, tend to focus on controlling and representing organisational reality and pay little perceivable attention to the idea that a corporation's activities impact on the choices available to citizens. It is well known that accounting focuses on providing decision-useful information that steers accounting away from its role of narrating business activities to the community (see Nelson, 1993; Arrington & Francis, 1993)" (Lehman, 1999:226-227).

SAing can provide a differing focus, that of narrating organisational activities to the community. In order for this to happen there needs to be a clear understanding of where accountability is being enacted, what form accountability takes, how it is enacted and the ethical assumptions underlying accountability.

The development of accountability at the practical level is evolutionary, but the ethical assumptions underlying accountability need to be recognised and understood as well. For Lehman & Burritt (1995) accountability in a democratic society needs to be understood at a practical level with recognition that “ethics provide the founding assumption for accountability” Lehman & Burritt (1995:169). The next section examines different contexts, forms and relationships of multiple accountability which then leads into the ethical assumptions that could underpin third sector accountability.

2.3 Multiple accountabilities: context, form and relationships

One way of addressing the issues (Fig. 2.2) within the original accountability model of Gray, *et al.*, (1987, 1991) is to consider three aspects of a multiple accountability: first the context of the organisation (market, public sector, third sector, mixed), second the form of accountability (formal - informal etc.) and third the relationship of giver and receiver. Miller (2002) stresses how accountability is part of a complex, fragmented and changing world where:

“accountability is saturated with politics and emotions. To give an account of oneself in relation to values, relationships, and modes of operating in the social world is to give an account of oneself politically. It is to display oneself as a social actor with all its associated uncertainties, complexities and messiness. In giving an account we make ourselves vulnerable. To give an account involves taking risks, to open oneself to influence and learning, as well as providing an opportunity for sharing experiences and educating others. It is when the trust that has been placed in us can be renewed, but sometimes not without first changing ourselves. Accountability is but one aspect of a dynamic relationship involving the organisation’s consciousness, commitment and capacity to engage with the implicit values underpinning the concept, and experiment with how these can be applied. This is more important than any externally imposed regulation. Accountability is complex, multi-dimensional and processual. An accountable organisation learns about itself and its public conduct through its engagement with others. To be accountable is to live with uncertainty and conflict.” (Miller 2002:554).

The tensions within approaches to accountability are also reflected in the view of Miller (2002) who adds to the differing views of multiple accountabilities by taking a much

broader view of practice. The process of enabling multiple accountability potentially offers a “more vital and dynamic approach to accountability...but...it is time consuming and there can be considerable tensions between participation and goal achievement which may resolve either through bureaucratisation or through subjecting the task to the process” (Taylor, 1996:65).

In order to gain a better understanding of the complex, multi-dimensional and processual aspects of Miller’s (2002) view of accountability the Gray, *et al.*, (1991, 1996) model is used as a point from which to develop some of these aspects further. The three broad areas for this development are organisational context, form of accountability and relationships. The following section examines the issues raised within the Gray, *et al.*, (1991, 1996) model and develops an understanding of how ethics could inform accountability. In order to develop an understanding of accountability by extending the Gray, *et al.*, (1991, 1996) model to include firstly the organisation context, the political context, power relationships and ethical framework within which the organisation is working. Secondly the different forms of accountability used within specific contexts and thirdly a greater recognition of the accountability relationships within these contexts. These three aspects are examined in the next sections.

2.3.1 Recognising organisational context

Goodin (2003) acknowledges different types, or forms, of accountability occurring within three organisational contexts. The complexity of different requirements or demands for accountability is examined by Goodin (2003) who sees accountability as being different within three contexts: the market, the state (public sector) and the voluntary non profit sectors. Goodin acknowledges that there is a mix of these accountabilities, yet cautions that certain ways of combining this mix could undermine the third sector contribution for example “bringing the third sector under a market style accountability regime, through ‘public-private partnerships’ ...undermines the distinctive contribution that the third sector could make” (Goodin, 2003:2).

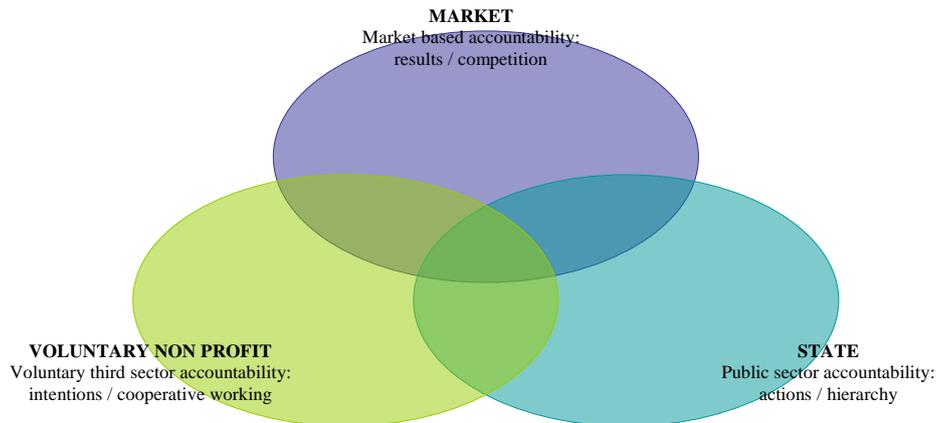


Figure 2.3
Different forms of accountability: market, voluntary non profit and state; adapted from Goodin (2003)

The one area that distinguishes the third sector is the “dominant ethos of network-based reference groups is essentially cooperative at least within the network” (Goodin, 2003:40) linking voluntary organisations and making them accountable.

Table 2.1 Different requirements or demands of accountability within three contexts, based on Goodin (2003)

	State	Market	Voluntary non Profit sector
Subject of accountability	Actions	Results	Intentions
Mechanism of accountability	Hierarchy	Competition	Cooperative networking

Cooperative networks of voluntary organisations are viewed as one way of promoting public good through forms of networking and sharing accountability to share experience and learning. These multiple relationships dictate multiple accountabilities, as demonstrated in the next section.

2.3.2 Recognising forms of accountability within different contexts

Gray, *et al.*, (1991, 1996) offered one conception of accountability and later literature develops other forms of accountability. Roberts (1991) investigated the possibilities of

accountability from within organisations. He sees accountability developing through from discipline (and resultant sanction) to dialogue in the two forms of individual and socializing accountability. There are problems with both individual and socializing forms of accountability with neither being ideal. The understanding of hierarchical accountability rests upon an individualistic model which is control based (Roberts, 1991). The form of hierarchical accountability is developed through frameworks in organisations that develop power, control and increase the “instrumental individualism that hierarchical accountability produces” (Roberts, 1991:361).

Roberts (1996) is critical of top-down or hierarchical forms of accountability, as imposing particular instrumental interests, advocating instead ‘socializing’ or lateral forms of accountability through dialogue. The socializing form is closer to the dialogue approach proposed by Puxty. The development, within an organisational context, from functional accountability to a more reflexive and critical account of individual roles shifts attention and enables uncovering. The socializing form of accountability supports the view that there “are a variety of other possible experiences of accountability alive and flourishing, and that if one explores the conditions which encourage and allow these alternative forms then they tend towards those which Habermas delineates as the basis for a rationally grounded consensus” (Roberts, 1991: 361).

Roberts (1996) specifically uses the work of Gadamer and Buber, whilst drawing on the work of Habermas, Merleau Ponty and Rorty (see also Lehman, 2006a, 2007a). He sees a socializing form of accountability being linked to dialogue, participation and leading to changes within oneself (this point is explored in more depth in Chapter 7) and organisations. He sees the possibility of dialogue as a way of developing forms of conversation (Gadamer, 1975a), improving and increasing communication, as a way of overcoming the preoccupation with individualized and hierarchical accountabilities. Roberts touches on but does not refer directly to dialogics⁸, yet he sees a possibility in “the potential of dialogue as a form of accountability may lie precisely in its capacity to reveal the ‘incoherence of thought’ embodied in the unquestioned pursuit of growth and profit, without regard for the social and environmental consequences that flow from this” (Roberts, 1996:58). Arrington

⁸ Dialogics: communication between persons that acknowledges the person, their situation and historical context (Gadamer) as opposed to ideological communication. Dialogue is the exchange of valuable or constructive communication between different groups whereas “dialogic-informed engagements extend beyond notions of communication. They refer to iterative mutual learning processes designed to promote transformative action. In particular we wish to explore the potential for dialogic processes to inform accountability relationships between stakeholders and entities, noting that accountability is an espoused goal of SEA (Gray, *et al.*, 1996)” (Bebbington *et al.*, 2007: 357).

& Francis (1993), following Roberts (1991), suggest hermeneutics⁹ as one approach to develop “a broader sense of the ‘possibilities’ of accountability” and whether this can be actualised (Arrington & Francis, 1993:123). The theme of hermeneutics is developed further in Chapter 3.

Table 2.2 summarises different terms used for forms of accountability within different contexts. The use of different forms of accountability can be applied to the original accountability model (Fig. 2.2) of Gray, *et al.*, (1991, 1996). The model would be inclusive of agent / principal, what was to be included within the account with recognition of different forms of accountability. The accountability relationships would need to be clear and whether the account was to serve the organisation, the principal or other person. The model would also need to be clear as to the context within which the organisation was working i.e. market, third sector or public sector, what type of accountability was being enacted and could be a possible response to stop accountability being of empty significance within a corporate context. The next two sections examine forms of accountability within public sector and NGO / civil society contexts.

2.3.2.1 Public sector forms of accountability (Table 2.2)

At the same time as Gray *et al.*, were considering SEA accountability the public sector accounting literature was developing a critique of formal, narrower and rights based accountability (see Pallot 1991:203) developed from Rawls as drawing largely from an individualistic perspective. This individualistic form of accountability is based within an ethical framework where the rights of the individual to either give or receive an account remain firmly embedded within current hierarchical systems of accountability. Her response was to suggest moving towards a basis of communitarian accountability, through “exchange justice....fair flow of information between the accountor and accountee” (Pallot, 1991:202). A communitarian approach to accountability is suggested as possible through the development of the concept and treatment of community assets¹⁰ within accounting (Pallot, 1990, 1991, 1992). The development of a different concepts and accounting treatment for ‘shared’ assets is needed in order to address environmental problems and overcome issues like exclusion.

⁹ This is also the approach suggested by Lehman (2006a).

¹⁰ A community asset could be land, buildings or facilities that are for use by a community.

Pallot (1991) saw the form of accountability as relevant to public services and where other common goods such as air and water need to be shared and accounted for. Ball & Seal (2005) working with local authorities have taken this conceptualization further. Whilst this “accountability might be seen as a voluntary obligation in the public interest rather than a mechanism for constraining self seeking behaviour and protecting rights” (Pallot, 1991:206) it is this informal and broader focus for accountability that needs to be developed further, expanded and understood in order to address our understanding, appreciation and valuing shared common goods like community assets.

Gray (2002) sees the work of Pallot (1991) and Williams (1987) as being reinforced through the work of Lehman (1999) as “a substantial momentum deriving from the (liberal, probably communitarian) neo-pluralist project that allows social accounting to sit between the niceties of rigorous critique and the inconsistencies of pragmatism” (Gray, 2002:702). Gray views this as a world in which critical theorists can challenge the “inconsistencies, injustices, invisibilities and inequalities of western life...to refocus a new and empowered democracy which an accounting would serve through accountability” (Gray, 2002:702-703). Whilst Gray (2002) does not see accountability as the same constraining accountability as understood by Roberts (1991) and Roberts & Scapens (1985).

The work of Broadbent, *et al.*, (1999), also within a public sector setting, found that within the UK school sector a more individualised approach to accountability has been adopted. This form of accountability has implications for the development of management control systems and Broadbent, *et al.*, (1999) conclude that the systems of control may need to be much broader and represent a wider range of stakeholder concerns (Broadbent, *et al.*, 1999:359). Also the work of Macpherson (1998, 1999) with the Tasmanian public sector divides forms of accountability as either contractual or responsive and calls for better understandings of how accountability is linked to excellence and community. Accountability within a public sector context reflects forms that are predominantly controlling and with a formal and narrower focus. Views of accountability have also emerged from literature considering an NGO / civil society setting and are considered in the next section.

2.3.2.2 NGO / civil society forms of accountability (Table 2.2)

Recent work from O'Dwyer & Unerman (2007, 2008) within non-governmental development organisations (NGDO) settings also sheds light on the complex settings within which accountability operates. Their research findings provide insight into the evolving nature of relationships within NGO settings and demonstrate that functional and hierarchical accountabilities predominate in these contexts. They found that efforts to develop other forms of socializing (2007) or holistic (2008) forms of accountability take time to develop, yet a hierarchical conception of accountability dominates external discourse and practice for funders. Gray, *et al.*, (2006) (see also Unerman & O'Dwyer, 2007, 2008) concluded that a wider perspective is needed within the context of NGOs where an understanding of the type of accountability is important. The type of accountability used needs to be right for the organisation but also must be able to initiate a meaningful dialogue (Lehman, 2006, 2007a).

The development of meaningful dialogue through accountability is demonstrated by Parker (2003:371) who found board members of not for profits being bound together by "shared core philosophies". These core philosophies underpin the organisational mission, providing a starting point for developing accountability through a SA. Yet this starting point raises other issues because often guidance on accountability does not mention a SA, but does have a strong financial control element (Parker, 2003). With financial prudence as the dominant requirement, a SA could be seen as distracting, especially if it is seen to inhibit the primary reporting function. Parker (2003) found that in the context of dealing with strategy in the boardroom of a not for profit organisation there was "ongoing difficulty in balancing the level of attention paid to social, welfare, operational and financial strategy issues, so that despite its best efforts, financial management strategy did dominate its deliberations" (Parker, 2003:369). The financial management focus is also seen within the small firm context, where the dearth of literature on small firm accountability demonstrates the strong financial control element always coming to the fore in any discussion around accountability (Spence, 2004).

Different forms of accountability have been recognised along with the context of an organisation. The form, relationships and context of accountability need to be recognised and the following section examines accountability relationships.

2.3.3 Recognising accountability relationships

Buhr (2001) responds to Roberts & Scapens 1985 definition of “accountability in its broadest sense simply refers to the giving and demanding of reasons for conduct” (Roberts & Scapens, 1985:447) through the following questions: “Who is doing the giving? Who is doing the demanding? What conduct is being recognized?” (Buhr, 2001:406). By asking these questions she moves towards a deeper understanding of who we believe accountability is for and what purpose is served by accountability. In order to develop the purpose of accountability Buhr responds to the Gray, *et al.*, (1997) definition of “simply stated, accountability is the duty to provide an account of the actions for which one is held responsible”. Again she is asking about the person and asks “Whose duty? Which actions? What makes one responsible?” (Buhr, 2001:406), and she assumes, at minimum that there must be an account-giver and recipient within all forms of accountability. In order to develop a better understanding of accountability therefore we need to examine the relationship (see Figure 2.2) between the giver and receiver whilst recognising that “what is said or left unsaid reveals the nature of the account-giver, the power of the relationship and the conduct that matters” (Buhr, 2001:406).

Gray, *et al.*, (1997) proposed three overlapping theoretical frameworks for accountability: organisation centred, stakeholder centred and the polyvocal citizenship perspective (PCP). The development of PCP is based broadly on Habermasian discourse ethics (Gray, *et al.*, 1997:335) and links practice to theory (praxis). Accountability through a PCP is focussed on the relationships of the organisation and developed through practice with Traidcraft Exchange by Gray, *et al.*, (1997). Within a PCP framework three things happen that develop the accountability relationship:

1. the stakeholders are encouraged to voice the terms of the accountability relationship, both as they see it currently and how they would wish it to be
2. the stakeholders are active in defining the accounting entity itself
3. the voices of the stakeholders provide an essential element of the basis for the SA of the organisation

There are few examples of work that follow a PCP approach. However, one is a pilot study within the NHS (see for example Cotton, *et al.*, 2000; Hill, *et al.*, 1998; Hannah, *et al.*, 2005). Lehman (1999) viewed the early work of Gray, *et al.*, (1996, 1997) with the PCP project as “moving toward a communitarian position under its own steam” (Lehman,

1999:223) but not reaching a communitarian position because their work still placed the corporation as an agent of social change (Lehman, 1999) as Gray, *et al.*, (1996) believed the production of SAs, within a democratic framework, could move towards overcoming problems of corporate excess. The SAs would provide accountability techniques to help address the instrumental agenda that supports the predominant power base within a market based context.

The form of accountability developed (i.e. formal or informal) is linked to both the organisational context and the relationship between the principal/accountor and the agent/accountee (see Figure 2.2). The accountability relationship then influences the focus of the form of accountability (see Tables 2.2 & 2.3). A broad set of criteria, drawing from Buhr (2001) for these relationships being:

1. Who inputs to the decisions with regard to actions taken / outcomes? What conduct is being recognised? Whose duty?
2. Whose opinion within the organisation (the accountor) counts - who decides. Who is doing the giving? What is the ethical basis upon which the accountability is provided e.g. a rights basis. Which actions?
3. What issues does the accountability relationship relate to e.g financial or non-financial., How do you decide within this frame as to what is good / bad. What makes one responsible?

Table 2.2 Summary of accountability: context, form and relationships; developed from the accounting literature (public sector, SEA, NGO and mainstream).

CONTEXT	FORM		RELATIONSHIPS	Literature source
Context of organisation (section 2.3.1 above)	Common form of accountability: 'formal' focus (section 2.3.2 above)	Possible alternative forms of accountability: 'informal' focus	Broad criteria for Accountability Relationships (section 2.3.3 above)	
Public sector	Rights based	Communitarian	2	Pallot (1991)
Public sector	Accountability by standards	Accountability by judgement	2	Broadbent, <i>et al.</i> , (1999)
Public sector	Contractual	Responsive	2	Macpherson, (1998, 1999)
Market / NGO / Public sector	Organisation centred	Stakeholder centred and Polyvocal citizenship perspective (PCP)	2	Gray, <i>et al.</i> , (1997)
NGO	Functional	Social	2,3	O'Dwyer & Unerman (2007)
NGO	Hierarchical	Holistic	2,3	O'Dwyer & Unerman (2008)
Market	Hierarchical, individualizing	Socializing	1, 2	Roberts (1991, 1996)
Market	Economic	Communal	1, 3	Arrington & Francis, (1993)

The broad set of criteria for understanding accountability relationships are not always present within all forms of accountability, as shown in Tables 2.2 and 2.3.

The following section examines in depth the context of the third sector based upon non-accounting literature. The forms of accountability and accountability relationships are focussed on and reflect many of the issues found within the SEA literature in the previous section.

2.4 Accountability within a third sector¹¹ context: form and relationships

The section examines forms of accountability and relationships within a third sector context. The third sector literature finds different forms of and relationships within accountability. The distinctions are made between different forms of accountability (see Table 2.3) and

¹¹ The term, the third sector, is used in this thesis as a broad term covering organisations within any of the following: voluntary sector, not for profit sector, civil society organisations, social enterprise, community enterprise and community interest companies (CIC).

responses by third sector organisations to the demands for formal and informal accountability within the public sphere. Leat (1988, 1990) describes accountability in three ways: as holding to account (accountability with sanctions), giving an account (explanatory accountability) and taking into account (responsive accountability). Leat (1988) argues that accountability in the third sector is particularly complex because of the different groups to whom accountability is owed and the many different things for which organisations are accountable. In contrast Hudson (2000 in Taylor & Warburton, 2003) views accountability in relation to the different audiences to whom accountability is owed, such as ‘upwards’ accountability (to Trustees and funders), ‘downwards’ accountability (to members, users and communities) and ‘sideways’ to movements (for example environment, future generations, the planet, social justice, human rights). Others distinguish accountability in a similar way to a market based view of formal accountability as functional.

Edwards & Hulme (1995, 2002) distinguish between two forms of accountability: functional (largely measurable and quantitative) and strategic (priorities and future planning) suggesting that the functional form is always stronger than strategic accountability. The functional accountability is similar to Leat’s accountability-with-sanctions. A form of accountability that is less amenable to measurement is downwards and sideways accountability (Hudson, 2000, in Taylor & Warburton, 2003). This is more like the responsive accountability of Leat (1988) constructed through qualitative feedback, dialogue and debate. Yet Edwards, *et al.*, (1999) argue that despite the hegemony of functional (upwards) forms of accountability and performance management, the demands for downwards accountability will increase as the third sector and NGOs move away from service delivery to policy intervention.

Also within a third sector context the work of Taylor (1996) and Miller (2002) acknowledge political and ethical background to different forms of accountability whilst also recognising accountability relationships as central to enacting an account. The form of accountability for Miller (2002) strongly influences the process and this can be seen within the development of a self-regulatory accountability within an organisation. Taylor (1996:57) sees accountability for the third sector as developing through a “communitarian or associative democracy” with the accountability being defined by community through their values.

Table 2.3 Summary of forms of accountability and relationships within third sector literature

More formal/narrower form of accountability		More informal/broader form of accountability		Broad criteria for accountability relationships (section 2.3.3 above)	Literature source
Holding to account - accountability with sanctions	Giving an account - explanatory accountability	Taking into account - responsive accountability		1,2,3	Leat (1988, 1990)
Upwards accountability (Trustees and funders)	Downwards accountability (members, users, communities)	Sideways accountability to peers (fellow staff in similar positions in other organisations)	Accountability to movement (environment*, social justice, human rights) *accountability to future generations and the planet	1,2,3	Hudson (1995) in Taylor & Warburton (2003)
Fiscal, functional and operational accountability (stronger)		Strategic and political accountability (accounting for priorities) (weaker)		1,2	Edwards & Hulme (1995, 2002)
accountability through 'neutral' market mechanisms		Accountability defined by values through community mechanisms		1,2,3	Taylor (1996)
Regulatory accountability		Self-regulatory accountability		1,2,3	Miller (2002)

The communitarian form of accountability seeks new forms of working that identify and require four issues to be addressed. First the accountability requirements of the organisation and issues of trust need to be identified. Secondly, the values of the organisation need to be clear, the work of Rothschild-Whitt (1979) describes organisations whose primary accountability is to values rather than operations. But if these organisations seek to be accountable to their values, then considerable debate is needed over the meaning of those values and about the form of action that should follow from them. Thirdly, where the accountability is multiple these need to be clearly identified. Finally, the holding to account needs an:

“informed citizenry where voluntary organisations give a voice to citizens and provide a route through which people gain the confidence and support to contribute to public debate. They also provide an organisational base for consultation, which allows people not only to be consulted as individuals but

also in a way which allows them to put their experience in context and to develop a shared understanding of their situation and their needs” (Taylor, 1996:62).

Taylor’s (1996) examination of accountability within the voluntary sector has similarities to Buhr’s (2001) acknowledgement of accountability relationships (see section 2.3). Buhr (2001) provides questions to develop better understanding of accountability relationships and is relevant to enactment of Miller’s (2002) self regulatory accountability.

Miller (2002) develops self-regulatory accountability as appropriate for those within the third sector that are giving an account. Miller is closer to Leat’s (1988) explanatory accountability “where accountability can be demanded but without the accompanying power of formal sanctions” (Miller, 2002:555). There are sanctions, but these take other forms such as withdrawal of non financial support or public criticism of the organisation and these forms of criticism are difficult for third sector organisations to ignore. Self regulatory accountability in practice would need to include within the voluntary organisation a Board in which ‘representation’ is an explicit and on-going concern whilst being accessible in relation to both membership and influence. There would also need to be diverse mechanisms for critical self-appraisal and evaluative feedback. There would need to be staff with a specific developmental role and the organisation would need to have the capacity to hold and respond to criticism by acting reflexively. The organisation would need to behave in such a way that mirrors values, especially when working with conflicting interests, whilst having the ability to work with uneven stakeholder development i.e. some stakeholder voices being stronger or not being possible to deal with them all at the same time. There would also need to be clarity on organisational mission and values, a culture of accountability and strong organisational leadership (Miller, 2002:556). The acknowledgement of the complex and fragmented nature of accountability is key to developing better understandings of relevant accountability for values based third sector organisations working in collaborative networks.

The view of third sector organisations as working in collaborative networks is relevant to the political and ethical framework within which SAing could be framed. The next section reviews the political and ethical framework within which SAing is set in order to develop better informed democracy through the mechanism of accountability as seen by Gray, *et al.*, (1996, 1997).

2.5 Political and ethical position underlying accountability

A background political framework needs acknowledgment within any form of accounting, whether social or other. Francis (1990) clearly sees accounting as a political practice drawing on Aristotle, who saw:

“practices like accounting - those that mediate relations between people - would also be understood as political practices. Politics has to do with life in the polis (the communities in which we live). It has to do with how humans structure and enact relations with each other within these communities. To the extent that these relations can always be structured differently, they are political choices. Accounting is political in precisely this sense. The rationality of accounting - what we account for, how we account, to whom we account, about whom we account, when we account, and so on - are value choices made with respect to relations between members of the *polis*” (Francis, 1990:7 emphasis in the original).

A democratic political framework developed through accountability is examined within an ethical framework of communitarianism. The communitarian¹² position is underpinned by ethics which provide a “founding assumption for accountability” Burritt & Lehman (1995:169). Burritt & Lehman (1995) developed a framework to illustrate differing ethical positions informing specific accounting decision making process (see Table 2.4). The accounting function within community based decision making is accountability from a stakeholder position for the purpose of decision usefulness (Burritt & Lehman, 1995). The ethical assumption of a community based approach is the greatest advantage for the least advantaged within a multi-party setting, through shared common values and distributive justice (Burritt & Lehman, 1995). The early work of Pearce mirrors the community based approach “if there be one closet doctrine more contrary to truth than another, it is the notion that individual interest, as that term is now understood, is a more advantageous principle on which to found the social system, for the benefit of all, than the principle of union and mutual cooperation” (Pearce, 1993:27)

¹² There have been numerous calls for a more communitarian response to accountability from within the SEA literature (see for example, Pallot, 1991; Lehman, 1995, 1999; Arrington & Francis, 1993).

Table 2.4 Differing ethical positions underlying accounting decision making (from Burritt & Lehman, 1995:172)

	Stakeholder	Rawlsian	Communitarian
Ethical assumption	Greatest good for the greatest number	Greatest advantage for the least advantaged (two parties)	Greatest advantage for the least advantaged (multi-party)
View of society	Individualism	Individualism	Shared common values
Object	Efficiency	Rights based	Fairness / distributive justice
Accounting function stressed	Decision usefulness	Accountability	Accountability

The ethical position developing the community as central is taken further in Lehman's later work (1999) where he develops the notion that communitarian thinking can be used to change SEA in order to expose those issues which are subsumed by the financial / instrumental reasoning of current capitalism. By developing communitarian thinking within frameworks of accountability, using the philosophy of Charles Taylor, Lehman rejects the notion of the current corporate conception of instrumental accountability as the solution. He sees this accountability as being limited within the sphere of capitalism whilst being dangerous because this form of accountability does not address the environmental issues facing our world. He argues that a fundamental change in our ways of being accountable is needed, in order to disclose new worlds through alternative views of accountability relationships in order to address our environmental crisis (Lehman, 1999).

SAs used within a third sector context can develop new ways of being accountable through practice and engagement in order to disclose alternative views of accountability relationships. The next section examines examples of SAing practice from the SEA literature that demonstrate the issues that can arise during the development of SAs. The issues, in these examples from the SEA literature, demonstrate wider implications for the notions of democracy, discharged accountability and for community based approaches to SAs.

2.6 Practical contexts

SAing practice within third sector organisations is one way to develop a form of Miller's (2002) self regulatory accountability. The difficulties for this self regulatory accountability

working in practice relate to the problems for organisations recognising and working with the multiple inter-related constraints, tensions and variables within the accountability models (see for example Taylor, 1996; Miller, 2002; Goodin, 2003). Third sector organisations need to be able to combine these multiple accountabilities in order to be both responsive and have knowledge of the organisation whilst developing an understanding of their stakeholders. SAing also has other potential benefits including increased transparency, a better understanding of forms of accountability and relationships, with a focus on organisational learning and change (Gond & Herrbach, 2006; Bebbington, 2007). The benefits can occur through process such as embedding of organisational information systems and the systematic improvement of stakeholder dialogue (e.g. Pay, 2001; Thomson & Bebbington, 2005; Zadek & Raynard, 2002). The motivation for third sector organisations to measure and report is not always driven by a need for transparency, accountability or towards increased democracy¹³.

The idea of accountability within a stakeholder democracy needs information flows as part of a two way process (Pearce, 1993) in order for stakeholders to be able to hold organisations to account for decisions that impact on their welfare (O'Dwyer, 2005a:28). These information flows are through the provision of "accounts to stakeholders of their resource use and, in particular, the impact their use has on various stakeholder groups (Gray, *et al.*, 1996; Owen, *et al.*, 1997)" (O'Dwyer, 2005a:28). The dialogue is reinforced within the community sector where democratic organisations need to "encourage people to join and participate. It is not enough to have open membership on paper and do nothing to assist people to find out about the organisation and to become involved" (Pearce, 1993:78). Whilst democracy and accountability may be the aim it is not so easy in practice and:

"accountability like democracy, must be worked at: it does not just happen. The democracy of open membership does not necessarily ensure effective accountability to the local community. It is however important as a means of encouraging participation and allowing local people to play an active part in the process of development. That of itself is a fundamental objective of the community enterprise idea: that it should be of the people, by the people" (Pearce, 1993:81).

Community enterprise, by focusing on delivering social benefits, need to facilitate better articulation of their social and environmental impact through the use of SAing. Thus demonstrating that accountability, through dialogue, can assist third sector organisations in

¹³ The work of Bull & Crompton (2006) and Bull (2007) found that some organisations are beginning to make themselves more accountable in terms of their social value yet few were measuring impact beyond a reactive state for funding purposes.

promoting “social bonds of a democratic nature” (Laville & Nyssens, 2001:322). The use of SA could articulate this process dialogue in practice. The next section examines the literature of SA practice within values based organisations.

2.6.1 Relevant examples of social accounting practice from the literature.

It might be expected that models of self regulatory accountability (Miller, 2002) could be seen within the literature drawing upon examples of SAing within values based organisations. Examples can be found in the work of O’Dwyer (2005b) within an NGO and Dey at Traidcraft (see for example Dey, *et al.*, 1995; Gray, *et al.*, 1997; Dey, 2007) demonstrating engagement with SAing with a strong managerial focus at Board level.

O’Dwyer’s (2005b) work exposes the contradictions, tensions and obstacles within the complex nature of SAing processes. The SAing experience in this overseas aid agency also demonstrates how the process can be “emasculated by management and designed to serve organisational as opposed to broad stakeholder interests” (O’Dwyer, 2005b:292). The Board never let go of the power within the organisation in order to develop a system of SAing that allowed democratic dialogue between the organisation and stakeholders. O’Dwyer’s (2005b) experience at APSO (the case organisation) demonstrates tensions developing at the review panel with some members strongly objecting that the external auditor’s report was being addressed to the board and not the identified stakeholders. The board of APSO had effectively taken control of the account at the presentation and feedback stage.

In contrast, the work of Dey (2007) demonstrates SAing can bring about unexpected changes to organisations, making them face some uncomfortable issues. Within the case of Traidcraft, there were fundamental issues around what the organisation was, what it did and where it was going and “a formal, calculative social bookkeeping became a useful asset in the Board’s attempts to justify a radical strategic shift, away from ‘behaving like a charity’ and towards ‘commercial Christianity’” (Dey, 2007:443). The experience of Traidcraft demonstrates the learning through doing and the change process that can be part of the development of SAing. The change is seen when SAing is viewed as a transformative process through:

“dialogic-informed engagements extending beyond notions of communication, referring to iterative mutual learning processes designed to promote transformative action. In particular we wish to explore the potential

for dialogic processes to inform accountability relationships between stakeholders and entities, noting that accountability is an espoused goal of SEA (Gray, *et al.*, 1996)” (Bebbington, *et al.*, 2007:357)

Both of the above empirical examples of SAing provide clear evidence of the importance of power within organisations, with the power residing at Board level being crucial with regard to the type of SA being produced (O’Dwyer, 2005b; Dey, 2007). The SAs in those instances were used to support more formal and narrow (individualistic / hierarchical) models of accountability not informal and broader (communitarian / socializing) models of accountability. The latter might be the expected model within values based organisations with a strong mission of social justice. Yet at the point of defining the accounting entity for Traidcraft, Gray, *et al.*, (1997:341) “suggest that the widely shared expression of the account is essentially an expression of communitarian accountability (see for example Pallot, 1987, 1991).” The apparent contradiction between defining the accounting entity (Gray, *et al.*, 1997) and reflection on the SAing experience (Dey, 2007) demonstrates that the form of accountability and experience of SAing is constantly evolving within the dynamic relationships of an organisation (Miller, 2002). This point reinforces Pearce’s (1993:81) view that “accountability must be worked at: it does not just happen” and the democracy of open membership does not necessarily ensure effective accountability to the local community in practice.

The next section explores how the methodology of Pearce (2001) for SAing for an organisation could be one way of developing accountability to a local community in practice.

2.6.2 Approaches to applied practice in social accounting

The applied practice of SAing must, within a third sector context, include and emphasise the following:

“the preparation and publication of an account about an organisation’s social, environmental, employee, community, customer and other stakeholder interactions and activities, and, where possible, the consequences of those interactions and activities. The SA may contain financial information but is more likely to be a combination of quantified non-financial information and descriptive, non-quantified information. The SA may serve a number of

purposes but discharge of the organisation's accountability to its stakeholders must be clearly dominant of those reasons and the basis upon which the SA is judged" (Gray, 2000: 250).

In practice an understanding of accountability and what form an ideal or good SA might take are crucial to starting the process within an organisation. Whilst theorising accountability informs practice, more evidence is needed in order to work out what an ideal or good SA might look like. Gray, *et al.*, (1997:326) ask "What is SAing?" and if SAing is difficult due to it not being a wholly coherent area (O'Dwyer, 2005a) then defining what we mean by SAing or developing a framework around which to build a SA also becomes difficult.

Whilst there is a desire to develop full information¹⁴ about the potential for community based and social enterprise organisations to engender transformative social change through SAs, it is problematic due to a lack of impact information available. Currently community enterprise demonstrates evidence gaps, as a whole being unaware of the size and characteristics, whilst individual organisations find it difficult to measure their own "impact on people and places" (Office of the Third Sector, 2006:29). Yet there are multiple tools available, at the level of the firm, for developing information on social impact; for example nef have developed a comprehensive toolkit¹⁵ as part of the Social Enterprise Partnership. SAing is included within this toolkit. The Pearce (2001) SAing framework, included in the nef toolkit, was used as a starting point for the applied practice of SAing within this thesis.

The Social Audit Network (SAN) methodology (Pearce, 2001) starts with an explicit focus on the values of the organisation whilst the context of the organisation is already acknowledged (usually third sector working within the community). Accountability relationships are recognised through the use of stakeholder mapping and consultation, building a picture of what, who and how the organisation interacts. The form of the accountability is not explicitly acknowledged, but the process of SAing is expected to explore differing forms of accountability through the different accountability relationships of the organisation.

¹⁴ Full information means to produce a complete SA which includes full social impact assessments for an organisation.

¹⁵ Proving and Improving: a quality and impact toolkit for social enterprise available at www.proveandimprove.org.

The SAN methodology has the potential to develop an understanding of what 'SAing is' whilst striving for 'good' or even 'ideal' SAs. These potential SAs could also be developed within a communitarian ethical framework.

2.7 Chapter summary and conclusions from the literature

In this concluding section the main issues arising out of the literature are placed into four main areas: firstly the relevance of early debates on discourse to current theorising of accountability and SAing, secondly understanding different organisational contexts, forms of accountability and different accountability relationships thirdly the specific focus on third sector accountability and fourthly the practice and practical issues of SAing within a third sector organisation.

First the early debates, where the development of accountability and SAing, within the literature over the last 25 years has largely focussed on the quality of communication not necessarily the dialogue (see for example Gray, *et al.*, 1997). While there are examples demonstrating that reporting has improved significantly, it is not to the extent that would have been hoped for (Owen, 2008). The debate is still about the conversations and dialogue that are not taking place (Lehman, 2006, 2007a) and how this should move toward transformative social change (Thomson & Bebbington, 2004, 2007) in order to address the social and environmental issues faced by society.

Secondly, accountability attempts to express social relationships and there needs to be recognition of the context within which an organisation is acting. For example organisational contexts such as market, public sector or third sector are relevant. The form of accountability is developed within the organisational context and different forms of accountability are recognised within the literature, for example a formal and narrow accountability is more commonly seen in a market based context as opposed to informal and broader in focus. The differing forms of accountability enable a better understanding of how accountability relationships can be developed. The accountability literature reviewed from the public sector and the third sector demonstrates similar breaks between formal and narrower accountability to the informal and broader.

By recognising different forms of accountability enables further understandings of the complexity and multifaceted nature of accountability in practice, with one approach being

the PCP of Gray, *et al.*, (1997). These views of the difficulties surrounding accountability are gathered in order to develop themes that can be used when making sense of the experience of SAing within this thesis.

The literature demonstrates empirical evidence to support theorising forms of accountability, relationships and the need to acknowledge values (Rothschild-Whitt, 1979; Taylor, 1996). The third sector literature does not make explicit links to underpinning ethical frameworks. The accounting literature makes stronger theoretical links to ethical frameworks (see for example Roberts, 1991; Pallot, 1991; Gray, *et al.*, 1997; Lehman, 1999).

Thirdly, the differing views of accountability must be understood in the light of an underpinning ethical framework. The work of Pallot (1991) links the more informal and broader form of accountability to that of a communitarian ethic within the context of accounting for shared community assets. The work of Lehman (1999) develops the ideas around communitarian ethics and how this could be applied to environmental accounting situations. The communitarian ethic underpins the notion of accountability for a third sector organisation within a community setting.

Fourthly, the limited literature of SAing practice within values based organisations is reviewed. The literature demonstrates that SAing often resulted in unexpected results such as power relationships coming to the fore and not really demonstrating broader and informal accountability being seen in practice. The informal accountabilities relate to specific third sector issues that can be seen within the literature, for example through barriers to SAing like time and financial resource pressure. But there are some positive outcomes from increased accountability such as a learning organisation that is more aware of the issues and tensions arising from different forms of accountability. Accountability can be viewed as “a multi-track learning process, which searches for good practice rather than constraining within preconceived formulae” (Taylor, 1996:68).

The literature review has enabled an examination of the relevant literature that theorises accountability and moves towards a better understanding of a possible ‘good’ or ‘ideal’ type of SA in a third sector organisation. The SA would need to include both formal and informal types of accountability whilst recognising the multiplicity and complexity of accountability relationships. It would also need to be underpinned by clearly stated political

and ethical frameworks and be moving towards transformative action through the development of quality dialogue.

There are calls within the SEA literature to develop practice through fieldwork within the context of values-based organisations (Owen, *et al.*, 2000). The thesis responds to this call by working within a community enterprise to develop their SAs over a two year period. The research examines the possibilities for the development of communitarian accountability within a community enterprise adding to the “dearth of studies of change that focus on particular organisational settings” (Bebbington, 2007:236).

There are calls within the SEA literature for increased engagement and/or intervention with practice (see for example Bebbington, 1997, 2007; Gray, 2002; Mathews, 1997; Owen, 2004, 2007, 2008; Parker, 2005). In addition, Broadbent, *et al.*, (1999) specifically call for research that explores the more qualitative elements in patterns of accountability, whilst recognizing and being responsive to the complex interplay between accountability, control systems and their context. One way of developing alternative views of accountability and better understandings of a changed accountability is seen to be through praxis. Gray, *et al.*, (1997) and Lehman (2006a) refer to praxis as ‘doing’ SAing and “practice must be encouraged...to develop in a manner which is potentially emancipatory” (Gray, *et al.*, 1997:327).

Gray, *et al.*, (1997) specifically call for hermeneutic engagement and see this as *a priori*, valuable and even essential., Meyers (1994a, 1994b) work on implementing information systems used a dialectical hermeneutic approach, based on the work of Habermas, Gadamer and Ricoeur. A similar interpretive approach is taken within this thesis, developed through the use of narrative and metaphor within hermeneutics (Alvesson & Skoldberg, 2000). Francis (1994) believes hermeneutics to be “critical in the sense that it underscores the fallibility of human knowledge, and the normative role of dialogical openness to achieve an authentic hermeneutical understanding” (Francis, 1994:265).

The research in this thesis responds to the calls for hermeneutic engagement, using an insider action research approach with a community organisation that has social values at the heart of its mission. The dialogue that occurred during the period of the study goes towards demonstrating the slow process of developing an accountability reporting framework and the changes that this made to the organisation and the people involved with the process

(Ahrens, 1996). Whether this is a move closer to communitarian, informal and broad forms of accountability remains to be seen.

The thesis will use the term 'accountability' to mean the giving of an account "in relation to values, relationships and modes of operating in the social world" (Miller, 2002:554). The accountability in practice would be as Miller (2002) states a self-regulatory accountability as appropriate for those within the third sector that are giving an account. Self regulatory accountability in practice would include a Board of Trustees in which representation is an explicit and on-going concern whilst being accessible in relation to both membership and influence. There would be diverse mechanisms for critical self-appraisal and evaluative feedback, staff with a specific developmental role and the organisation would need to have the capacity to 'hold' and respond to criticism. The organisation would behave in a way that mirrors values, work with conflicting interests and have the ability to work with uneven stakeholder development. There would also need to be clarity on organisational mission and values, a culture of accountability and strong organisational leadership (Miller, 2002:556).

Accountability is essentially a political act and communitarian based accountability will mean within this thesis that "an accountable organisation learns about itself and its public conduct through its engagement with others" (Miller, 2002:554). This form of accountability is reinforced by the values of the organisation, aligned to communitarian thinking whilst acknowledging the individual and the accountability relationship.

Chapter 3

Research philosophy: hermeneutics, participatory action research and narrative techniques

“Authenticity means that one is faithful to one’s mode of human existence, which is actualised in language and the ways of storytelling; there is a certain way of being human, and to live authentically you must follow your own way” (Taylor, 1997, in Heikkinen, *et al.*, 2007:13)

3.0 Introduction

This chapter explores the philosophy underpinning the participatory action research approach used in the thesis. The history of action research is examined to provide a context for the particular form of action research that was chosen to achieve this task. The development of action research from Lewin to the present day is explored. In particular, action research is traced back to Aristotle and then linked forward to the more recent work of Gadamer in order to develop why praxis, as understood within practical philosophy, is relevant to the methodological approach taken within action research (Carr, 2006) and for social change (Bernstein, 1983). Poetic hermeneutic¹⁶ philosophy (Gadamer, 1975a) is examined as one way of developing practical philosophy and linked to action research through the use of narrative techniques, specifically metaphor (Alvesson & Sköldberg, 2000) to develop dialogue. The use of dialogue can be developed through action research to develop conversations inspired by hermeneutics (Smits, 1997) reminding us that the space of human understanding is within the lived world of practice and human relationships.

The extended epistemology framework of Heron & Reason (2001) is used as an approach to understanding the lived world of practice and human relationships through the experience of social accounts. This framework claims to go beyond the linguistic turn of narrative interpretation (Reason, 2006) by incorporating dialogue. The framework is consistent with the hermeneutic philosophy of Gadamer and is used to help generate an understanding of

¹⁶ “The hermeneutic enterprise is as critically oriented as it is concerned with thick description of social and political identities” (Mackenzie, 2002:49).

the experience of developing social accounts. The use of dialogue and communication, through for example the use of metaphor and story dialogue, demonstrates how the reflective sense making and understanding of the change process within the organisation was part of the response to ‘doing’ social accounting.

Chapter three does not give a step by step framework to “approaches to action research methods” as this would be the antithesis of a hermeneutic approach (see for example Gadamer, 1975a) to action research based on lived experience as developed in this thesis. The grounding of action research within emergent everyday experience is captured by Reason (2006) who sees action research as:

“concerned with the development of living, situational knowledge, in many ways the process of inquiry is as important as specific outcomes. Good action research emerges over time in an evolutionary and developmental process, as individuals learn skills of inquiry, as communities of inquiry develop, as understanding of the issues deepens and as practice grows and changes over time. Emergence means that the questions may change, the relationships may change, the purposes may change, what is important may change. This means action research cannot be programmatic and cannot be defined in terms of hard and fast methods” (Reason, 2006:29).

This chapter reviews the history of action research and then situates it within practical philosophy and hermeneutics. The following section contextualises the action research approach taken by exploring a brief history and development of action research. This history goes through from Aristotle to the present day outlining the links to underlying practical philosophy used within the thesis.

3.1 A brief history of action research

According to Toulmin (2000), action research started in the west with Aristotelian thinking, although the present day manifestation can be traced to the 1920s and 50s through the work of Lewin. Lewin’s work developed out of the work of Dewey and Mead, with the growing interest in applying scientific method to the study of social and educational problems (Carr, 2006). It is Lewin who is credited with an action research method of spirals, each one composed of “a circle of ‘planning’, ‘action’ and ‘fact finding’ about the result of the action” (Lewin, 1946:205).

During Lewin's early developments, action research was defined as a method that enabled social science theories to be applied in practice and tested on the basis of their practical effectiveness. In the 1950s, action research was rejected by the American social science community, because it did not conform to a positivist methodology that produced empirical generalisations through quantitative methods. The rejection of the approach resulted in action research waning until the 1970s.

The second phase of the modern use of action research was during the 1970s in the UK. Lewin's version of action research was reformulated within the context of educational and curriculum research (Kemmis, 1988; Elliott, 1991). This more recent version differed by rejecting positivist research methodology in favour of interpretive methodology, with the focus changing to the perspective of the participants within specific situations or case studies. The object of study within the context of education was no longer 'action' seen as a practical skill in terms of instrumental effectiveness, but as ethically informed 'action' through which educational values can be pursued (Elliott, 1991). Under this conception Lewin's action research cycle is transformed from a method for practitioners to apply social science theory to their practice, into one allowing practitioners to assess the practical adequacy of their own tacit theory 'in action' (Elliott, 1991).

The tacit theory 'in action' of Elliott (1991) within action research refers to methodology as the theoretical rationale or principles that justify the research methods appropriate to a particular field of study. Therefore methodology cannot be derived from research but is grounded in *a priori* theoretical knowledge or philosophy. Gadamer (1975a) recognized that there is an alienation of theory from practice, he saw that much of our knowledge reflects understandings derived and abstracted from our practice, yet this does not facilitate understanding within the space of practice. In Gadamer's terms it is a form of knowledge alienated from that of the lifeworld, yet the lifeworld is where the practice occurs creating possibilities for interpretation and understanding (Smits, 1997). Within Gadamer's *Truth and Method*, the *and* in the title indicates that truth and method are not commensurate: truth is not arrived at through the application of method, no matter how careful and exacting; and the method, while appropriate within forms of inquiry can never guarantee truth or full knowledge of things. The recognition of "the hermeneutical phenomenon by the social sciences on the one hand and by philosophical reflection on the other are caught in a tension

arising from.....the gap between membership in society and the sovereignty of investigation” (Gadamer, 1975b:311).

The modernist stress on method has led to the dominance of theory over practice, and a view that practice can be seen as a kind of applied theory:

“within the context of action research this points to the questions around the purpose of action research: is it to implement change or technical innovation? Is it to reproduce theory into practice? Or as Ricoeur suggested it opens up ‘*new worlds*’ through the appropriation of texts of knowledge and experience” (Smits, 1997:286).

The following section examines action research methodology developed through Aristotelian practical philosophy.

3.2 Action research and practical philosophy

Action research methodology, linked to practical philosophy, develops a theoretical account of the distinctive nature of ‘action’. Somekh (2006) demonstrates this through eight methodological principles (Table 3.1) for action research. The eight methodological principles draw from a range of philosophical theories of human action as well as epistemological theories which recognise the ‘personal’ and ‘contextualised’ nature of knowledge and give a broad and inclusive definition of action research.

Somekh’s (2006) methodological principles, whilst drawing on action theory, need to be understood through deeper engagement with practical philosophy. Aristotle, the father of practical philosophy, provided in *Nicomachean Ethics* a detailed philosophical analysis of different forms of human action (Carr, 2006). Aristotle made the conceptual distinction between two forms of human action which he called *poiesis* and *praxis* (Carr, 2006:425). The first form of human action, *poiesis*, for Aristotle is a form of instrumental action guided by *techne*, a form of instrumental reason, with action being based in the numerous productive activities that form the basis of economic life. The activities of craftsmen were examples of *poiesis* guided by *techne*. The second form of human action, for Aristotle, was *praxis*, this differs from *poiesis* with the ‘end’ not being an object or product but the realisation of the idea of a morally worthwhile form of human life with “the good of praxis cannot be ‘made’; it can only be ‘done’”. It follows from this that praxis is a form of ‘doing’ action precisely because it’s ‘end’ – to promote the good life – only exists, and can only be

realised in and through praxis itself.” (Carr, 2006:426). Aristotle calls this *phronesis*, and it is inseparable from practice where key elements of the ethical thinking of a practitioner will be deliberation, reflection and judgement.

Figure 3.1 Eight methodological principles for action research (Somekh, 2006)

1. Action research integrates research and action in a series of flexible cycles involving, holistic steps.
2. Action research is conducted by a collaborative partnership of participants and researchers.
3. Action research involves the development of knowledge and understanding of a unique kind with a focus on change and development.
4. Action research starts from a vision of social transformation and aspirations for greater social justice for all. Action research is not value neutral; action researchers aim to act morally and promote social justice through research that is politically informed and personally engaged.
5. Action research involves a high level of reflexivity and sensitivity to the role of the self in mediating the whole research process. The self of the research can best be understood as intermeshed with other through webs of interpersonal and professional relationships that co-construct the researcher’s identity.
6. Action research involves exploratory engagement with a wide range of existing knowledge drawn from psychology, philosophy, sociology and other fields of social science.
7. Action research engenders powerful learning for participants through combining research with reflection on practice. The development of self-understanding is important in action research, as it is in other forms of qualitative research, because of the extent to which the analysis of data and the interpretive process of developing meanings involves the self as a research instrument.
8. Action research locates the inquiry in an understanding of broader historical, political and ideological contexts that shape and constrain human activity at even the local level, including economic factors and international forces such as the structuring power of globalization.

In this trinity, deliberation involves questioning both the means and ends within a given situation, with reflection focussing on both the means and ends of a particular practice. In contrast, judgement is the coming to a reasoned decision about what to do in a particular situation, this choice being the result of previous deliberation and reflection. (Carr, 2006:427). The ability to deliberate, reflect and judge is referred to by Aristotle as maturity:

“in the critical paragraphs of *Nichomachean Ethics*, Aristotle rejects the ideal of a unified (or molar) method by insisting on the special preconditions for theorizing on practical and political matters. Aristotle’s description and formulation on the method of practical philosophy acknowledges that morality

and politics are not susceptible to a detached theoretical interest, but presuppose education and maturity. He postulates maturity because theorizing about practical and political obligation demands a stabilized moral habituation or orientation which would prevent us from forgetting the interconnection between generalities and the concrete and binding situations of practical and political life” (Gadamer, 1975b:312).

Carr (2006) argues that we need to reclaim our understanding of *phronesis* and *praxis* within a contemporary rehabilitation of practical philosophy in order to develop the understanding of action research. Gadamer (1975a) sees the concept of *praxis* having changed since Aristotle stating that:

“the concept ‘*praxis*’ which was developed in the last two centuries is an awful deformation of what practice really is. In all the debates of last century practice was understood as application of science to technical tasks. That is a very inadequate notion. It degrades practical reason to technical control. In fact, reason as guiding our practical behaviour is much more than technical control. *Praxis* is not restricted to the special area of technical craftsmanship. It is a universal form of human life which embraces, yet goes beyond, the technical choice of the best means for a pre-given end” (Gadamer, 1975a:113).

Similar views of *praxis* are the combined processes of action - reflection - transformative action (Mayo, 2004), regarded by Freire as being enlightened through theory. Freire viewed action alone without reflection as mindless activism, whilst reflection alone, without action, as “empty theorising” (Mayo, 2004:49).

Whilst action research could be viewed as a twentieth century version of practical philosophy, it does differ in several ways. In practical philosophy the focus upon the distinctive nature of practice is fundamental, not a focus upon theory and links with practice, the hallmark of action research. Also, the historical aspects of practical philosophy and action research developed at different times. Carr is convinced that the work of Gadamer provides the intellectual resource needed (Carr, 2006:428) to see the role and relevance of practical philosophy as hermeneutics and action research as appropriate to the modern world (Gadamer, 1975b).

It is acknowledged that the development of an action research model of practical insight and practical philosophy would not be easy or even possible in order to reintegrate modern science into the field of practical wisdom (Gadamer, 1975b:307). Hermeneutics through dialogue, however, is one way of developing an action research model that integrates practical insight and practical philosophy and this approach is examined in the next section.

3.3 Practical philosophy: hermeneutics

The word hermeneutics derives from the Greek term *hermeneuein*, meaning to interpret. Interpretation for the Greeks was the understanding of messages from the Gods received through Herme. A later development, *hermeneutica*, in the seventeenth century was the study of scriptures (Lawn, 2006). Developments in the early twentieth century of hermeneutics are:

“a defensive reaction against the universalistic and reductivistic claims made in the name of the sciences. Every defender of hermeneutics, and more generally the humanistic tradition, has had to confront the persistent claim that it is science and science alone that is the measure of reality, knowledge, and truth. As for praxis and phronesis, these concepts are suspect once we are in the grips of the Cartesian legacy. There are deep cultural reasons and causes – as Gadamer, Arendt, and Habermas have argued – why in the modern world the only concept of reason that seems to make sense is one in which we think of reason as an instrument for determining the most efficient or effective means to a determinate end, and why the only concept of activity that seems viable is one of technical application, manipulation, and control” (Bernstein, 1983:46)

Early modern, seventeenth century, hermeneutics was developed by Spinoza and others, followed later by the work of Schleiermacher and Dilthey. Gadamer develops hermeneutics to be more dialogical and interactive. The dialogical and interactive nature of Gadamer’s hermeneutics depends on a collective version of understanding, not an understanding focussing on a sole interpreter with a universal application extending beyond written to spoken language. Gadamer’s hermeneutics follow (Fig. 3.2) the phenomenological and existential tradition of Martin Heidegger and is “indebted to German romanticism for disclosing the systematic significance of the verbal nature of conversation for all understanding. It has taught us that understanding and interpretation are ultimately the same thing” (Gadamer, 1975a:390).

Both Heidegger and Gadamer argue that we are continually within a process of understanding known as:

“the hermeneutic circle of understanding. The participation in this circle is not understood as a fixing of identity in a pre-given, ‘real’ world but, rather as an ever-evolving relationship among components of a system whereby any understanding (remembered, lived or projected) is in a continual process of being re-interpreted. In order to learn something, the human subject needs to know something. However, in the process of learning something new, old understandings are revised. The ‘circle’, then, is not a vicious circle, but one that continually redraws its own boundaries - a notion that is aligned with the postmodernist refusal to fix meaning within pre-determined and unalterable categories” (Sumara & Davis, 1997:412).

The two main approaches to hermeneutics are objectivist (Schleiermacher, Dilthey) and alethic (Heidegger, Gadamer). These approaches differ in many ways yet the main similarity between the two is the importance of intuition, with knowledge not being acquired in the usual, reasoned and rational way (Alvesson & Sköldbberg 2000:52). Intuition implies a kind of inner ‘gazing’, separate from the more formal and non-perceptual kind of knowledge. Objectivist hermeneutics is developed from a more traditional *verstehen* philosophy with the emphasis on the re-enactment of the meanings that the originators of texts and acts (authors and agents) associate with these. Alethic hermeneutics is focussed on truth as an act of disclosure, where the focus on the subject-object and understanding-explanation distinction “is dissolved in the radical light of a more original unity” (Alvesson & Sköldbberg 2000:52).

Gadamer views alethic hermeneutics as a response to monological knowledge that needs:

“the counterbalance of hermeneutical appropriation, which works in the form of dialogue....practical and political reason can only be realized and transmitted dialogically. I think, then, that the chief task of philosophy is to justify the way of reason and to defend practical and political reason against the domination of technology based on science. That is the point of the philosophic hermeneutic. It corrects the peculiar falsehood of modern consciousness: the idolatry of scientific method and the anonymous authority of the sciences and it vindicates again the noblest task of the citizen - decision-making according to one’s own

responsibility - instead of conceding the task to the other expert. In this respect, hermeneutic philosophy is the heir of the older tradition of practical philosophy” (Gadamer, 1975b:311)

Critics of Gadamer’s hermeneutic philosophy, particularly Habermas (see Fig. 3.2), saw limitations in philosophic hermeneutics. Habermas, working within a Hegelian-Marxist tradition, argued that any adequate social and political theory must involve an interpretative or hermeneutical dimension (Bernstein, 1983) but was sceptical of Gadamer’s universalistic claims of hermeneutics. Habermas argued that philosophic hermeneutics underestimated and distorted the role of a scientific understanding of social life. Habermas was arguing against Gadamer who tended to contrast scientific method with the hermeneutic phenomenon. Habermas argued that emancipatory reflection was missing from Gadamer’s hermeneutics and that this was a “necessity of a dialectical synthesis of empirical-analytic science and hermeneutics into a critical theory that has a practical intent and is governed by emancipatory cognitive interest” (Bernstein, 1983:43).

Gadamer’s response to Habermas is lengthy and an annotated version follows:

“It is the objection of a critical theory that by hermeneutical effort alone we cannot restore authentic communication in a way that common sense (in the deeper moral and political meaning of the term) would be able to re-establish....suspicion that language as such is so tremendously deformed that real communication is no longer going on....Critical theory claims that the evolution of capitalism has culminated in the foundation by science and technology of a closed system of social life...and precludes the identification of the person with public affairs....there is only one way to change and reinstate authentic communication...by emancipatory reflection: a critical process of self-illumination which is supposed to bring about a social discourse free from force. I have raised objections against this basic notion of emancipatory reflection...there can be no communication and no reflection at all without a prior basis of common agreement. In contrast, critical theory suggests that there is no longer a common ground for people of different political orientations, so great is the degree of deformation of language which alienates people. Therefore, agreement about such basic concepts as humanism or democracy is impossible. Critical theory asserts that these key concepts of social life can be restored only by a critical discourse that unmask the impact of interests -

despotic, capitalistic, bureaucratic - on the formation of common convictions. Such is the program of the critique of ideology. However, is it a valid one? My objection is that the critique of ideology overestimates the competence of reflection and reason. In as much as it seeks to penetrate the masked interests which infect public opinion, it implies its own freedom from any ideology; and that means in turn that it enthrones its own norms and ideals as self-evident and absolute. But insofar as speech and communication are possible at all, agreement would seem to be possible as well. Naturally that does not mean that agreement can be reached on the first try. Communication always demands a continuing exchange of views and statements. In any case, it presupposes that there are common convictions one can discover and develop into a broader agreement. Therefore, I cannot share the claims of critical theory that one can master the impasse of our civilization by emancipatory reflection. One should, it is true, be aware that there are always preconditions built into our social practice and organisation that enable or hinder us in understanding one another. And this is precisely the noble task of hermeneutics: to make expressly conscious what separates as well as what brings us together” (Gadamer, 1975b:315).

Habermas believed that one of Gadamer’s most significant contributions was the explicit linking of hermeneutics to application, or more generally praxis, whilst contending that Gadamer’s understanding of praxis and his belief that Aristotle’s conception of praxis is “the model for self-understanding of the human science” and “would not stand up to critical scrutiny” (Bernstein, 1983:43-44). The Habermas-Gadamer debate emphasizes the way in which the analysis of praxis, phronesis, practical discourse and political judgement are intimately related and have entered into the critique of scienticism, positivism, behaviourism, and methodism shared by a much larger group of thinkers who have sought in different ways to recover the meaning of praxis and to show its relevance in contemporary society.

These themes are also found in the work of Hannah Arendt, whose work on the threefold distinction of labour, work, and action (praxis) warns about the current danger of forgetting what action or praxis really is - the highest form of human activity, manifested in speech and deed and rooted in the human condition of plurality, arguing that in the modern age a

fabricating or means-end mentality (techne) and a labouring mentality have distorted and corrupted praxis (Bernstein, 1983:44).

The common ground shared by Arendt, Gadamer, and Habermas enables an appreciation of the differences among them in their reflections on the meaning and role of praxis in the contemporary world. There are similarities here with other political thinkers including Charles Taylor whose work is examined in more detail in chapter 7. The opening of common ground through action research is also seen as a challenge to researchers and not as a way of developing “validity in terms of correspondence, but a fertile process of validation;

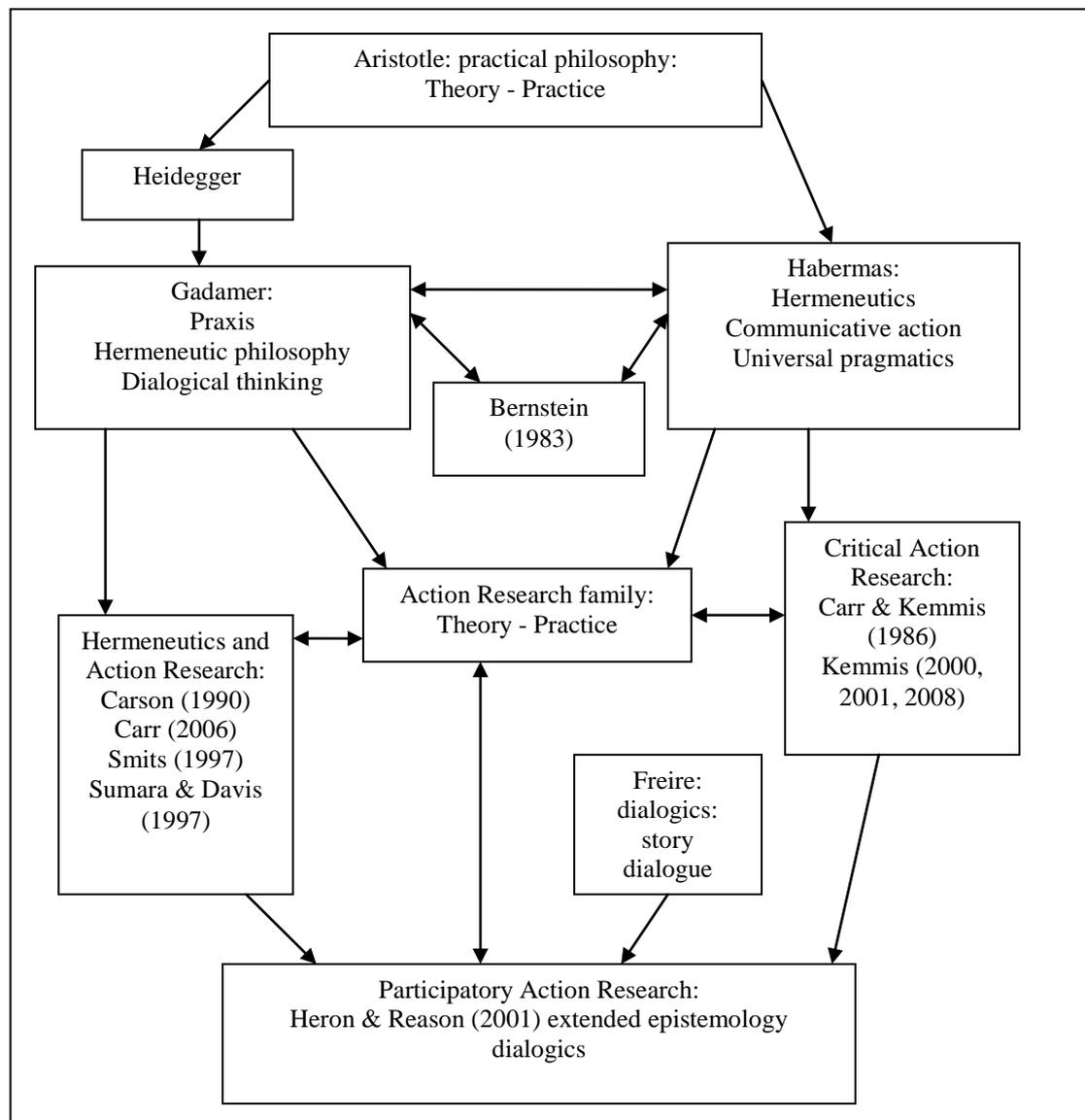


Figure 3.2 Outline map of underpinning practical philosophy to participative action research

raising new possibilities, opening up new horizons, generating new interpretations and stimulating dialogue between the researchers and the participants; between the academy and the rest of the world” (Heikkinen, *et al.*, 2007:18). The theme of communication is developed in the next section where hermeneutics as conversation is examined within the context of action research.

3.3.1 Hermeneutics as conversation

Hermeneutics is about understanding developed through language and this is always a social event with “the possibility or impossibility of truth, conversation, and transformation” (Gallagher, 1992:23). For Gadamer, the idea of conversation is central to the process of understanding, a process of give and take between self and other, but always oriented to something which requires understanding. Gadamer believed that “it is perfectly legitimate to speak of a *hermeneutical conversation*...like real conversation, finds a common language...preparing a tool for the purpose of reaching understanding, but, rather, coincides with the very act of understanding and reaching agreement” (Gadamer, 1975a:390 emphasis in the original). Thus truth does not come from those involved in the conversation, but from the process of attending to that which requires understanding (this could be the process of social accounting). Ricoeur (1991) suggests conversation can be related to reading a text, the reader giving themselves to the text and enlarging their self understanding through the reading.

The process of conversation can be seen within collaborative action research. The social process of action research requires there to be a notion of “conversation that implies the need to build a community around understanding, but also to recognize the difficulties inherent in doing that. Despite those difficulties, the idea of conversation is important as a way of reflecting critically on possibilities for understanding in practice” (Smits,1997:290).

Gadamer (1975a) has described the process of conversation “as having the dialogic structure of questioning-answering” (Van Manen, 1997:98). The conversation has a hermeneutic focus and is oriented to sense-making, interpretation is the notion that drives or stimulates dialogue through conversation (Van Manen, 1997). The “art of questioning is that of being able to go on asking questions i.e. the art of thinking” (Gadamer, 1975a:361) which is

conducive to collaborative hermeneutic conversations, where deeper meanings or themes (Van Manen, 1997:99) can be developed through, for example story dialogue¹⁷.

The dialogue and conversations can be developed through action research (fig. 3.2) by “developing spaces for conversation and dialogue in order to support the creation of narratives of self and identity, then that is indeed a living practice, one inspired by hermeneutics...the space of human understanding is within the lived world of practice and human relationships” (Smits, 1997: 293). As Gadamer suggested “it is everyone’s task to find this free space” and that “all human beings....must learn to create with one another new solidarities” (Smits, 1997:293). The notion of solidarity refers to the importance of social life and the language that enables understanding. The space and solidarity cannot be presumed to exist without the active intervention of human thought and activity which are developed through action research. The following section develops the links between hermeneutics and action research.

3.3.2 Hermeneutics and action research

Carson (1990) sees hermeneutics as the name given to the art and science of interpretation, whilst Ricoeur (1991) remarked that hermeneutics is a humble gesture beginning not with a theoretical explanation but the frank acknowledgment that we do not understand. “When we ask hermeneutically what kind of knowing is action research, we cast the theory and practice problem into a new light. Admitting that we do not understand, we learn to ‘read’ everyday life more carefully and attentively. This requires an openness to our own experience and the experience of others, putting aside dogmatic arguments and preconceived opinions.” (Carson, 1990:172). Hermeneutics accords priority to questioning, to the persistent search for questions about meaning (Smits, 1997), whereas action research is also concerned with questions but with the more immediate normative or practical aspects aimed at action (Fig. 3.1).

“In this way action research as a way of knowing becomes a hermeneutics of practice. A hermeneutics of practice tries to attend most carefully to interpreting the way we are with our colleagues and students in schools. It does not neglect the desire to make specific improvements, but it tempers this with the

¹⁷ These conversations are demonstrated through the development and completion of the account (meetings, minutes, conversations with those involved, personal research diary), the dialogue resulting from the final document, the process of social auditing and reflection through autoethnography (story dialogue and metaphor), interviews and writing up the thesis.

realization that, because of our deeply ingrained habits of totalization¹⁸ and prescription, we will easily be convinced to impose these improvements willy-nilly on everyone. An emphasis on interpretation attempts to resist and reform this habit, urging us to better develop our abilities to hear others. In the end, probably the most fundamental improvement that action research as a hermeneutics of practice attempts to make is the improvement of quality of life together” (Carson, 1990:173)

The normative quality of action research is parallel to the hermeneutic idea of application, the responsibility to bridge understanding of the familiar and the new. Action research is practical and normative, through the application of understanding that occurs in dialogue with others about how we should conduct ourselves and our practices, and how we should apply our understandings. Part of the process of action research is to bring to language the understandings we have of things, what Gadamer refers to as ‘prejudices’ or prejudgements. Hermeneutics begins from the premise that our human reality, the way we think about, discuss, represent and convey possibilities, is embedded in written and spoken language and in order to understand processes of learning the commonsense divisions that tend to be drawn between one individual and another and between human subjects and the world must be troubled (Bernstein, 1983).

Thus the only access we have to meaning is through language, and language is what marks our particular being or what we understand to be human, our ontology. The debate between Habermas and Gadamer (see section 3.3.1) on the emancipatory potential of hermeneutic thinking is key to understanding that hermeneutically inspired action research places itself in the paradigm of language rather than a paradigm of consciousness, thus shifting the focus from individualized consciousness to the creation of meanings by communities (Smits, 1997).

Hermeneutics offers the reflexivity to go beyond a subjective-objective split (Bernstein, 1983) with research not being something that exists outside our own subjectivities, rather it is a practice of knowing that constructs reality to know about. The practice of action research, understood in this way, offers opportunities to articulate and ‘authorise’ experience which can open up and offer transformative or emancipatory potential rather

¹⁸ Totalization refers to the tradition of western thinking that seeks certainty of knowledge or the “last word” on a subject. Hermeneutics questions this tradition, saying that all we know is interpreted and therefore can be altered. Hermeneutics says there is no “last word”, only multiple readings (Carson, 1990:173).

than reinforcing and intensifying relations of authority. Smits (1997) sees this way of approaching action research as addressing issues raised by critical theorists such as Habermas, have raised with hermeneutics and action research as a 'lived practice'. A reflexive approach to interpretation can be used to address 'technology' that conforms to and reinforces current institutional patterns of power, control and authority (Smits, 1997). A reflexive approach to lived experience through hermeneutics has been developed within educational action research (Sumara & Davis, 1997).

The transformative potential of action research and hermeneutics is also developed by Sumara & Davis (1997) as an enactivist theory for educational action research. The focus being on knowledge which tends to remain unformulated yet which we are constantly enacting as we move through the world. Yet this unformulated knowledge is relegated to the background of our conscious experience, rather than the foreground. We are generally unaware of the extent of such unformulated understandings, even though most of what we know is tacit. The unformulated knowledge of Sumara & Davis (1997) is similar to Heron & Reason's (2001) experiential knowing (see section 3.4.1). The enactivist claim is that cognition does not occur in minds or brains, but in the possibility for shared action in action research practices, overcoming the individualised and compartmentalised thinking that the current education models develop.

Sumara & Davis (1997) believe their enactivist theory helps us to understand and represent the complexity of experience that constitutes our lived action research practices "reflecting on action research practices, then, is never merely descriptions and analyses of particular events. Rather, it is a complex process of showing the ways in which shared research practices and the learnings that accompany them are intimately connected to the participants' remembered, lived and projected experiences. Enactivist theory reminds us that when interpreting practices, we are, at the same time, interpreting the lived experiences of those who participate in them. Action research is not merely a set of practices that researchers simply add to their existing practices it is a way of organising and interpreting one's lived identities" (Sumara & Davis, 1997:420)

The themes of lived experience and emergent processes of life are developed in the next section using participatory action research based on the extended epistemology framework of Heron & Reason (2001).

3.4 Participatory action research: Heron & Reason's (2001) extended epistemology

Action research is defined as:

“a participatory, democratic process concerned with developing practical knowing in the pursuit of worthwhile human purposes... It seeks to bring together action and reflection, theory and practice¹⁹, in participation with others, in the pursuit of practical solutions to issues of pressing concern to people, and more generally the flourishing of individual persons and their communities” (Reason & Bradbury, 2001:1).

The actions that occur within action research are viewed as part of the everyday emergent processes of life (Reason, 1998, 2002, 2006; Reason & Bradbury, 2001a; Reason & Torbert, 2001; Torbert & Reason, 2001). The starting position for participatory action research is of:

“everyday experience and is concerned with the development of living, situational knowledge, in many ways the process of inquiry is as important as specific outcomes. Good action research emerges over time in an evolutionary and developmental process, as individuals learn skills of inquiry, as communities of inquiry develop, as understanding of the issues deepens and as practice grows and shifts changes over time. Emergence means that the questions may change, the relationships may change, the purposes may change, what is important may change. This means action research cannot be programmatic and cannot be defined in terms of hard and fast methods” (Reason, 2006:29).

One claim of participatory action research is to address practical issues whilst contributing to knowledge and abstract theorizing (see Fig. 3.3). Participatory action research is claimed to be based on ways of knowing that go beyond the orthodox empirical and rational western epistemology (Reason, 2006). The basis of understanding for participatory action research starts from the relationship between self and other, through participation and intuition (see for example Belenky, Clinchy, Goldberger, & Tarule, 1986; Heron, 1996; Park, 2001; Torbert, 1991). Only by analysing with people how they speak about their world (Marshall, 1999) can they, and the people with whom they research or evaluate, understand the practical significance of these experiences (Guba & Lincoln, 1989). These practical ways of

¹⁹ “The distinction between theory and practice, where ‘practice’ is understood as the technical application of theoretical knowledge; the distinction between empirical and normative theory, where the former is directed toward the description and explanation of what is, while the latter deals with the clarification of what ought to be, the distinction between descriptive and prescriptive discourse; and the distinction between fact and value” (Bernstein 1976:173).

knowing can “assert the importance of sensitivity and attunement in the moment of relationship, and of knowing not just as an academic pursuit but as the everyday practices of acting in relationship and creating meaning in our lives” (Reason & Bradbury, 2001:9).

Heron & Reason’s participatory approach to action research is articulated through an extended epistemology, a fourfold framework for knowing and understanding (Fig. 3.3). This epistemology has similarities to Charles Taylor’s hermeneutics deriving principally from his philosophical anthropology (that human beings are self-interpreting creatures). Taylor, following Heidegger, links hermeneutics to ontology, viewing human knowledge as the product of engaged, embodied agency and extends to epistemology. In the work of Taylor there is also a legacy from the existential phenomenology of Merleau-Ponty, embodied knowing is knowledge as an outcome of embodied existence and experience. The embodied knower is also an engaged agent who learns about their environment initially through practical experience rather than detached contemplation. When knowledge is depicted as hermeneutic it does not mean that it is necessarily conscious or articulate, it can also be tacit and prereflective. This tacit background can then be used when examining a particular problem through conscious interrogation, for example a puzzle or anomaly. For some things to be studied there needs to be the unexamined background, this is a precondition for reflective knowing (Abbey, 2000).

The extended epistemology framework seeks to develop knowledge through action research where several layers of knowledge may be created. The framework includes experiential, presentational, propositional and practical ways of knowing (Heron, 1981, 1996; Heron & Reason, 2001; Reason & Heron, 1999) and develops understanding of approaches to different levels of knowing within practice and theory (see Fig. 3.3). The fourfold layering of ways of knowing, experiential, presentational, propositional and practical, presents choices for action researchers. The focus of this thesis is on the phases of social accounting over a three year period, during which all four layers of knowing were present.

The layers of knowing (Fig. 3.3) are outlined as experiential, presentational, propositional and practical and build upon each other, moving from experiential through to practical knowing. The layering does not, however, represent a hierarchical structure with one layer being higher or lower than another. The following section examines each layer of knowing in more detail.

Experiential knowing is described as the knowing through direct face-to-face encounter, empathy and resonance with a person place or thing (Heron 1981, 1996). Phenomenologists describe this sort of knowledge as relating to the ‘lifeworld’ of everyday lived experience (Heidegger, 1962; Merleau Ponty, 1962). Experiential knowing can also be linked with Polanyi’s (1962 in Reason, 1993) tacit knowledge (which is itself described as unconscious knowing: unspoken, implicit, understood, unstated, inferred). These tacit forms of knowing are often inaccessible to the senses and thus to direct conscious awareness. Reason (2006) believes that the quality of action inquiry is crucial in seeking ways of challenging our preconceptions and deepening our contact with experience. Thus, experiential knowing articulates reality through inner resonance with what there is, and is the essential grounding of other forms of knowing (Reason & Torbert, 2001).

Presentational knowing builds upon experiential knowing, and provides the first form of expression about experience through story, drawing, sculpture, movement or dance and drawing on aesthetic imagery. As Bruner (2002:103) states “we come to experience the ‘real world’ in a manner that fits the stories we tell about it”. Participatory action research approaches redescribe things in new ways and says things like “try thinking of it this way” (Rorty, 1989 in Reason 2003). It is possible that a researcher stays with the same old stories that recreate and reinforce existing realities or beliefs. Reason (2006) believes that quality participatory inquiry should actively experiment with redescription and draw on a range of presentational forms to turn stories and accounts upside down or inside out in order to express them in new ways, for example story dialogue or metaphor.

Propositional knowing draws on concepts and ideas (theory) with this form of knowing being the link between participatory action research and scholarship practices. In this situation “theory becomes a liberating force, a medium that can formulate alternative perspectives, ideas, worldviews, and beliefs... not only a matter of verified hypotheses and scientific statements about the worlds” (Styhre, Kohn & Sundgren 2002:101). These ideas and concepts “can transfer the world into something new...uproot old taken for granted beliefs and establish new topics on the agenda” (Styhre, *et al.*, 2002:101).

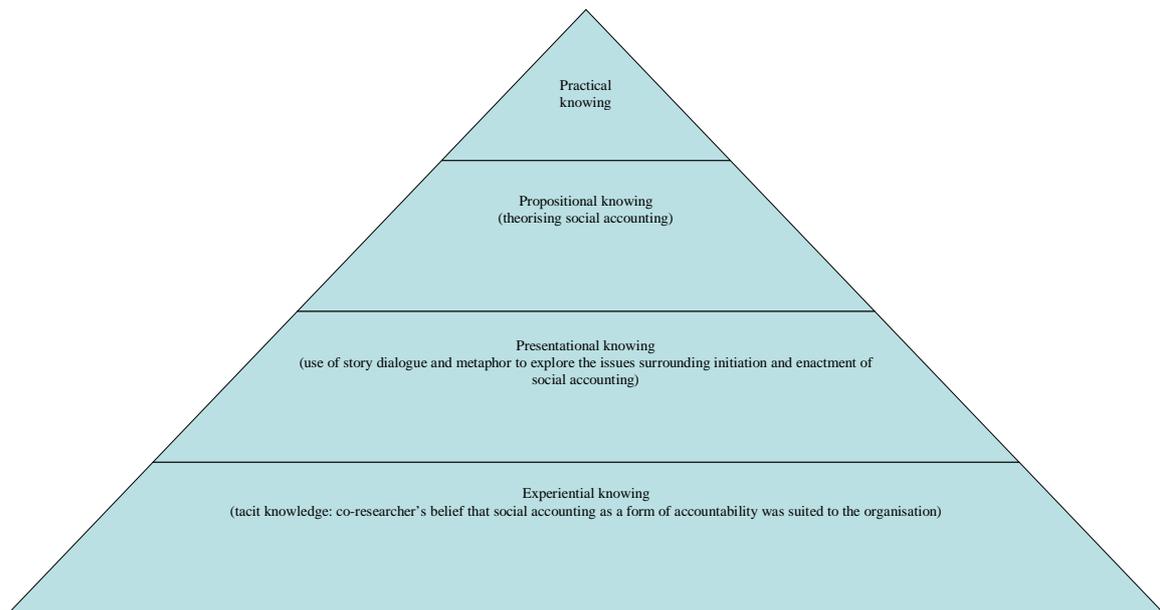


Figure 3.3 Fourfold Framework for an extended epistemology after Heron & Reason (2001)

Heron (1981, 1996), Heron & Reason (2001) and Reason & Heron (1999) argue that theory, propositional knowing, needs to be developed to enable us to alter and be critical of everyday common sense. Theory should be developed through in-depth research into the examination of experience and new narratives (presentational knowing). For example the feminist movement has been grounded in re-examining experience as demonstrated by the work of Gilligan (1987), Harding (1986), Marshall (1995) who developed new theories of gender, power, individual and social development. Other examples are within critical action research, for example, the work of Kemmis has developed theory based on Habermasian thinking linked to practice (Kemmis, 2001). Quality participatory action research inquiry does not rely on the acceptance of taken for granted theories (Reason, 2006) and engages accepted theory critically in order to develop new theoretical perspectives.

Practical knowing is developed through propositional knowing and is knowing-in-action (engagement) which is different to knowing-about action. Practical knowing is the "how to" do something, expressed in a skill, knack or competence. Practical knowing within action research is not the same as abstract thinking or applied research (Reason, 2006) it can be likened to the skill of being able to swim or ride a bicycle. You can read a book (knowing

about) to describe the dynamics of how to swim or cycle, but this is not the same as swimming or cycling (knowing in action), you have to develop your confidence and learn/feel your own way towards floating and moving through water (swimming) or balancing and pedalling (cycling). The knack or feel of the doing is the knowing in action or engagement of practical knowing within action research, not the abstract understanding gained through reading a manual.

Macmurray (1957) argues “I do” rather than “I think” should be the starting point of action research philosophy. Practical knowing has a quality of its own being “useful to an actor at the moment of action rather than to a disembodied thinker at the moment of reflection” (Torbert, 1976:167). Fundamental to practical knowing is the awareness of the skill of doing, which is “beyond language and conceptual formulation” (Heron, 1996:43-44) we can, however, ask whether the practice is executed “with appropriate economy of means and elegance of form” and whether the action “does in fact have the effects claimed for it” (Heron, 1996:43-44). The next section develops the reasons behind the action research approach developed within the thesis.

3.5 Why action research is appropriate for this project

The process of critical action research is collaborative and follows a cycle consisting of moments in reflection, planning, acting, observing, reflecting, replanning, etc., which take place in a spiral fashion (Kemmis & McTaggart, 2000). The cycles become focused on a project that aims at the transformation of practices and understandings of the situation where the participants work. The spiral of planning, acting, observing, and reflecting is significant, because it is this that sets critically reflective action research apart from ordinary problem solving, which Carr & Kemmis (1986:185) disdain as “arrested action research”. True critically reflective action research is characterized by a continuing programme of reform leading to a new kind of organisation and ultimately a new society (Carson, 1990).

“Practical issues in action research are typically addressed through cycles of action and reflection, in which the outcomes of each cycle are checked against plans and intentions - this is the empirical or evidential dimension of inquiry. Among the fundamental choices for the researchers is how many cycles to engage in and on what timescale; the appropriate balance between action and reflection; whether to converge on an increasingly focused question or converge to explore issues in a wider context” (Reason, 2006:28). Action

research tends to be: firstly cyclic with similar steps recurring in a similar sequence; secondly participative with the clients and informants involved as partners, or at least active participants, in the research process; thirdly qualitative dealing more with language than with numbers, and finally reflective using critical reflection upon the process and outcomes are important parts of each cycle.

The cycles within action research:

“are always more messy than the neat diagrams drawn in action research texts would suggest, and Heron highlights the important choice between Apollonian or Dionysian inquiry: Apollonian inquiry takes a more rational, linear, systematic, controlling and explicit approach; Dionysian inquiry is more imaginal, expressive, spiralling, diffuse, impromptu and tacit. Both have their place, and no inquiry is likely to follow a purely Dionysian or Apollonian approach (Heron 1996a; Heron & Reason 2001). Whatever the approach to research cycling, the key quality question is whether through these cycles of action and reflection sufficient good evidence is produced to support the claims that are made” (Reason, 2006:28)

The research approach taken here is more closely linked to Dionysian inquiry. Whilst not following an approved method in conventional applied research, but in the context of action research (and in the spirit of developing these different forms of knowing) is a valid approach to research. The approach has benefits in enabling the development of layers of knowing for the insider researcher (self) and for other organisational participants and the wider community (other). The value of this style enables: (a) ‘excusing’ the haphazard starting point and (b) introduction of new insights to the literature from the application of this particular approach. Noting with regard to (b) that usually, even with action research, scholars tend to write up their work in a neat and tidy fashion and in doing so may obscure from themselves and their readers insights which can inform our understanding of organisations and the techniques (such as social accounting) that they are experimenting with. As Cook (1998) suggests, there is something inauthentic about writing a neat and tidy account of what was at the time a slow, complex and frequently unclear experience. The following section examines the hermeneutics as a reflexive sense making approach within this action research experience.

3.5.1 Hermeneutics in action: reflexive sense making

Reflexivity (see for example Johnson & Duberley, 2003) is inherently connected to action and as a part of the sense-making process within which both the research participants and the researcher are involved. Within action research the problem and theory are constructed and reconstructed throughout the research and not a given from the start of the research. Thus interpreting events and actions is done not through the imposition of a fixed framework, but through translating events and actions over time and by developing new structures and stories for their interpretation. Action research is an ongoing process through which different heuristic sources like stories, that create narratives, enable the development of an interpretive approach.

In order to achieve action, the researcher needs to be able to respond to the emerging needs of the research situation and must be more flexible in a way that some research methods cannot be. The research is usually cyclic with the early cycles being used to help decide how to conduct the later cycles. In the later cycles, the interpretations developed in the early cycles can be tested and challenged and refined. This research encompasses two cycles of social accounts and fits well with this cyclical model of action and reflection. A crucial step in each cycle consists of critical reflection, through for example the use of story dialogue, interviews and the social audit panel meeting. The increased understanding which emerges from the critical reflection is then used to design the later steps (Kemmis & McTaggart, 2005).

Reflection also leads to planning the next stage of the research. Planning is not a separate and prior step, rather it is embedded in the action and reflection with short, multiple cycles. Reflective process is achieved through the multiple cycles. An autoethnographic approach brings the researcher as self into this reflective process, developed through the use of story dialogue and metaphor. Action research was always the intended approach for this research, but the role of the researcher and the self had not been written in. The role of the researcher developed through the use of story dialogue was used retrospectively and encouraged /supported the development of an autoethnographic perspective to assist in sense making of the experience. Ethnography is one way of developing the narrative of presentational knowing within Heron & Reason's extended epistemology (see Fig. 3.1).

The reflexive involvement with social accounting in the project is an intended part and strength of this work (Johnson & Duberley, 2003). From the premise that reflexivity underpins action research, the research started with this approach in order to develop understanding and sense making of the experience, which was messy at times. The context for the research was both complex and evolving, especially during the first part when the initiation of a social account was being proposed. The messy action research experience did not lend itself to being written up in a linear and coherent written form see Table 3.1 for the timeline of the accounts and the action / data collection.

The data for this research come from many sources: two social accounts and all the supporting documents for these, minutes of Trustees meetings, minutes of sub-group meetings, my reflective diary, two story dialogue sessions (notes, transcripts and generative theme data), five interviews with staff and volunteers of JSP, informal conversations and strategy day records (see Table 3.1).

Table 3.1 Timeline of data collection with action on social accounts

Date	Social accounts action	Minutes from meetings and reflective diary	Other data collected
Sept 2003	Agenda item proposing social accounts tabled	√	
Nov-Dec 2003	Examples of social accounts Agreement to proceed to 'pilot' Stage	√	
Jan-Mar 2004	Pilot stage developed as scoping document Project manager, bookkeeper and Trustee attended social accounts 'taster' days	√	Scoping document Group story dialogue session (1)
April 2004	Trustees reached agreement to proceed with production of a social account for 2004	√	
April 2005	2004 Social Account completed with external audit panel review	√	Social accounts (2004) and all supporting documents Social audit panel notes and statement
October	Strategy day	√	Strategy day documents and outcomes
May 2006	2005 Social Account completed (interim)	√	Social accounts (2005) and all supporting documents
Sept 2006		√	5 interviews with project manager, staff, volunteers and one Trustee Group story dialogue session (2)

The thesis seeks to synthesise this data and capture the attempt to undertake action (introduce the social account and then complete two phases of social accounts), the impediments that were raised to developing such accounts (the ‘messy process’), initial reflection on this process and then the re-engagement with the initiation of the account through more reflective autoethnography and metaphor (making sense of the messy process) and through the use of the story dialogue.

3.5.1.1 Autoethnography and story dialogue

The use of autoethnography (Ellis & Bochner, 2000) is appropriate for this study. Other studies using ethnographic approaches within social accounting are seen in (for example Gray, *et al.*, 1997; Dey, 2000, 2002, 2007). Whilst Dey used a research strategy with the researcher disengaging from the research subject, this has implications for the way theory is then developed. During the development and embedding of social accounting with JSP I as the researcher did not disengage from the research subject and continue to be a Trustee of the organisation. The long term involvement is a way of overcoming issues around being another of the “academic tourists who only manage to get to the surface of any inquiry they pursue” (Pelias, 2003:369). The recognition of all the tensions and difficulties associated with the autoethnographic position and the reflexive involvement in the project is an intended part and strength of the work in this thesis. Spry (2001) also argues for the epistemological and ontological centrality of the researcher to the research process within an autoethnographic approach. Whilst Ellis & Bochner (2000) see these personal accounts taking many forms for example these include stories, poetry or fiction and in this work story dialogue and metaphor. Story dialogue is one method used as part of process of sense making and developing generative themes.

Story dialogue is derived from constructivist, feminist and critical pedagogical theory with roots in qualitative research approaches. The constructivist element came through overseas aid workers needing to respect the oral culture of many poor communities and discovered that local people had knowledge about their lives and their environments that conventional (positivist) research did not include. Feminists criticized much of the early research and theory developed about human behaviour because the science that generated them had ignored women’s voices (Gilligan, 1982). Early consciousness-raising circles emphasized the value of women speaking from their own experience. This emphasis on personal

experience and voice is also found in empowering approaches to education. As Freire & Macedo (1987) argue, the first act of power people can take in managing their own lives is “speaking the world” (Marshall, 1999:155) through relating their experiences in their own words under conditions where their stories are listened to and respected by others and by telling your story, as an autoethnographic account, in order to learn (see for example Ellis & Bochner, 2000).

Storytelling (or story dialogue) was refined in Canada by Labonte, *et al.*, (1999) but is an older idea which builds traditional, oral communication and learning techniques. Labonte, *et al.*, (1999) developed the approach as a means of recognising and respecting the expertise that people have in their own lives in relation to community development and health issues. The storytelling takes place in a supportive group setting, although it could be adapted for use in a one-to-one situation for those with less confidence. The process is structured so that valuable personal experiences are used to draw out important themes and issues affecting the community and then action can be planned around these insights.

The way story dialogue works is through the use of a mixture of story and structured dialogue based on four types of question: "what?" (description), "why?" (explanation), "so what?" (synthesis), and "now what?" (action). Open questions are asked of the storyteller by the other members of the group (about six people) and this generates dialogue, but with a particular set of objectives in mind: to move from personal experience to more generalised knowledge (insights) and action. Themes are then generated from each member of the group writing their insights, from the initial story dialogue, onto cards (for more detail of how the approach works in practice see Appendix H). During the research two story dialogue sessions were held, the first during the initiation of the social account and a second after the two phases of social accounts had been completed (see Table 3.1).

A further narrative technique used to develop sense making and generative themes from the social accounting experience was that of metaphor. Metaphor develops hermeneutic conversation within the thesis and the background to this narrative technique is now explored.

3.5.1.2 Metaphor

Metaphor is defined as the master trope²⁰ (Gibbs, 1993), a figurative expression, in which a word or phrase is shifted from its normal uses to a context where it evokes new meanings (Brogan, 1994, in Young, 2001:609). Aristotle “regarded the command of metaphor as the command of genius’ (Ortony, 1975:45) whereas Bréal, the French linguist, did not agree believing that metaphors teach us nothing new, being “like the sayings of some peasant endowed with good sense and honesty, but not without a certain rustic cunning” (in Ortony, 1975:45). Much of the work done within organisational theory and management research using root metaphor originates with Morgan (1997). Yet there are those who see the use of metaphor within management research as “relativist and socially partisan, both reifying and acting as an ideological distortion” (Tinker, 1986:378) yet metaphor can also be transformational (Tsoukas, 1986) and have generative potential (Schön, 1993). Oswick & Keenoy, (2002) also have concerns about the use of metaphor but they also contend that:

“tropes privileging similarity (metaphor, metonym, and synecdoche) and operating from within what we have referred to as the cognitive comfort zone are valuable conduits for communicating pre-existing understanding and thus, have the potential to contribute to the incremental explication of knowledge through processes of reinforcement, refinement, and cumulative learning. In short, such tropes help us to focus, crystallize, and better understand existing perspectives, theories, and paradigms.” (Oswick & Keenoy, 2002:301).

Llewellyn (1999) views metaphor as an important narrative technique and Marshall (2008) believes that within the genre of action research metaphor has an important role for understanding. Within the accounting literature Young (2001) sees metaphor as a useful tool to challenge current thinking. Whilst Nietzsche believed “there is no ‘real’ expression, and no real knowing apart from metaphor” (in Walters, 2004:159 emphasis in the original). Young (2001) sees metaphors as essential elements to the way we view our world and understand ourselves, whilst not regarding metaphor as a figurative and literary technique which is clearly separate from a literal and technical view (Young, 2001).

The use of metaphor as a way of viewing the world is developed by Lakoff (1993) who sees metaphor as situated “not in language at all, but in the way we conceptualize one mental domain in terms of another” (Lakoff, 1993:203). Lakoff clearly delineates between

²⁰ Trope: a figure of speech consisting in the use of a word or phrase in a sense other than that which is proper to it... figurative or metaphorical language (Shorter Oxford English Dictionary, 2002).

contemporary metaphor research and metaphorical expression, the former being researching into “cross domain mapping in the conceptual system” (Lakoff, 1993:03), whereas the latter refers to linguistic expression (a word, phrase or sentence) that is the surface realization of such a cross-domain mapping. The general theory of metaphor is given by characterizing such cross-domain mappings (Lakoff, 1993).

Whilst Schön (1993) uses generative metaphor “as central to the task of accounting for our perspectives on the world: how we think about things, make sense of reality, and set the problems we later try to solve” (Schön, 1993:137). Within generative metaphor: “there are two central puzzles” (Schön, 1993:137) firstly around the hermeneutic problem of the interpretation of narratives, “the understanding of the kinds of inferences by which such interpretations are made, the sorts of evidence pertinent to them, and the criteria by which they should be judged and tested” (Schön, 1993:137-138) and secondly asking “how does the process of generative metaphor work? What is the anatomy of generative metaphor?” (Schön, 1993:138).

I am using generative metaphor (Schön, 1993) to assist me with the interpretation and generation of themes from the experience and messy data (Schön, 1993) whilst also developing the understanding and accessibility of the data to the reader (Marshall, 2008). Social accounting and auditing, within community based organisations, is not yet widely practiced, experienced or understood and I cannot assume that the reader has knowledge or experience of the process. Even if they have experience of social accounting and auditing within a community based organisation it is unique to a particular organisation and not necessarily widely comparable.

The use of metaphor enables the use of something more familiar and possibly accessible to the reader to assist them in making sense of the experience being described. Rather than producing a descriptive account through a linear narrative of the two phases ‘doing’ social accounts, the use of metaphor to make sense of the experience demonstrates Gadamer’s²¹ hermeneutics of language in practice, not as questioning text but as questioning experience. “The metaphor should be put in the context of the whole textual body, the discourse of

²¹ Gadamer (1975a) considered language to be central to hermeneutic pre-understanding: to him the essence of language and also of understanding, thinking at its deepest level was metaphorical-poetic, not logic-formal. Virginia Woolf once described how words not only find their semantic limit in metaphor; metaphor is also language’s way of making it possible for the poet to transcend this limit “by the bold and running use of metaphor, the poet will amplify and give us not the thing itself, but the reverberation and reflection which, taken into his mind, the thing has made; close enough to the original to illustrate it, remote enough to heighten, enlarge, and make splendid” (Woolf, 1932:32).

which it forms a part, and which is primary in providing it with sense; only thus do we transcend rhetoric and semantics and enter the field of hermeneutics (Ricoeur, 1978a).” (Alvesson & Sköldberg, 2000:93). The poetic²² hermeneutics of Alvesson & Sköldberg stress that the metaphor should be within the context of the whole textual body and the discourse of which it forms a part. Metaphor in this thesis is used as part of sense making of the experience. This is only part of the discourse, along with other sources, for example, interviews and story dialogue are also used to develop themes. The use of metaphor demonstrates a reflexive action research approach as an autoethnographic narrative account of the experience.

3.6 Summary of chapter

The chapter gives a broad background and introduction to action research which is drawn from Gadamer’s hermeneutic philosophy and linked to participatory action research methodology. The chapter does not provide a neat handbook, linear approach to action research, but guides the reader in understanding how the approach is cyclical, reflective and reflexive. Within the research, hermeneutic conversation has occurred on many levels. The different conversations occurred during the initiation, development and completion of the social accounts with those involved in the organisation, the local community, my own self understanding and within the wider social and environmental accounting community.

The participatory action research methodology of Heron & Reason (2001) guided this project from the beginning using their framework of an extended epistemology: experiential presentational, propositional and practical knowing. The experience of learning by ‘doing’ social accounting was not separate from learning about self and the organisation. The production of social accounts was not something that happened only as a result of applying theory it was also an act of creativity within a context of responsibility to others.

The experience of social accounting with JSP provides an example of implementing action research as theory into practice, engaging with the difficulties of praxis through participatory action research. Through the social account JSP began to open up, however

²² “So poetry is something more philosophical and more worthy of serious attention than history, for while poetry is concerned with universal truths, history treats of particular facts” Poetics of Aristotle Poetics (Moxon, 1934:6).

imperfectly or incompletely, possibilities for constructing narratives that might enlarge an understanding of practice and a sense of self for the organisation. The experiential layer of knowing within this context relates to the experience people have when they use, work or have professional dealings with JSP.

One focus of the thesis is to explore the use of presentational forms of knowledge for example, story dialogue and metaphor as active ways of sense making around the experience of social accounting. The story dialogue and metaphor narratives are alternative forms of expression to developing a reflexive understanding and sense making of working with JSP on their social accounts over three years.

The experience of developing a social account within JSP demonstrates propositional knowledge as the challenge of developing dialogue and accountability within the organisation. There are in examples of in-depth research within social accounting practice (see for example Gray, *et al.*, 1997; O'Dwyer, 2004) that enable a re-examining of experience without relying on taken for granted theory. These pieces of research were not developed within an extended epistemology framework or as participatory action research, but were developed using and developing propositional knowledge as a way of moving towards improved dialogue and accountability for social justice.

The end of the chapter explains why certain techniques were used for the research, for example story dialogue (dialogics) and metaphor (hermeneutics). The use of a participatory action research approach along with story dialogue and metaphor as techniques for sense making are better aligned with the overall ontology of the thesis. The ontology is based within the communitarian philosophy of Charles Taylor developed through hermeneutics using Gadamer's language theory (Lehman, 1999, 2000, 2006a) and is examined in more depth in Chapter 7.

Part B: What happened: empirics

Rationale for Part B

Part B provides the empirical data for this thesis and refers throughout to the appendices contained in the supporting documentation. Part B provides a relatively straightforward view of what happened during the period September 2003 until data gathering was completed in September 2006. The three empirical sections of the thesis demonstrate a cyclical and reflective approach which follows a participatory action research approach.

The three chapters are firstly (chapter 4) in which the organisation is introduced and the start of the SAing experience along with the resistance to the suggestion is presented. The second (chapter 5) reports the first phase of SAing with JSP and draws on the actual SA produced, personal reflection on this through metaphor and interview data. The third (chapter 6) covers the second round of SAing using the second actual account, reflection through metaphor and interview data.

In more depth the empirical data in chapter 4 gives the background and history of the organisation, which sets the political context within which the work was undertaken. It also draws on different sources of data from story dialogue and interviews. The initial proposal, resistance and final agreement to do a SA are explored and reflected upon in this chapter.

Chapter 5 develops the experience of doing a first set of SAs, my reflection on this experience followed by others views of the experience from interview data. This chapter finishes by drawing out themes from this phase of doing a full account with a social audit panel.

Chapter 6 again follows the experience of doing the second set of SAs without a full audit panel but the production of an interim report, my reflection on the experience and then the views of others from interview data and the second story dialogue session. Themes are also developed from this data. The themes developed from these two periods of SAing in chapters 5 and 6 are then taken forward into the final chapters 8 and 9 in part C.

Chapter 4

Organisation introduction and initiation of social accounting

“Through their actions, social enterprises promote social bonds of a democratic nature” (Laville & Nyssens, 2001:322)

“A civil society must reflect and accommodate the will of the people, which is not always given full consideration in accountability studies offering structures of governance. This accountability vision recognises the importance of history, people and their communities” (Lehman, 2007b:655).

4.0 Introduction

This chapter introduces the case organisation, Jesmond Swimming Pool (JSP) by reviewing the the history and background of this community swimming pool and leisure facility in North East England. The chapter also examines initial resistance to, but eventual acceptance of SAing within JSP. The fieldwork in this part of the thesis focussed on the process and insights that may be gained at the initiation stage of SAing (see Gray, et al., 1997 who examine a wider time frame). It is at this point of initiation that valuable insights may be gathered with respect to how accountability may be recognized, accepted and acted upon within organisations.

In particular, this chapter focuses on an eight month period from the proposal of SAing to the point at which the Board of Trustees of JSP agreed to develop such an account. The focus of this chapter, therefore, highlights some of the problems that this organisation experienced in introducing SAing and accountability mechanisms and thus may point to:

- (i) the possibilities for social enterprise accountability (and how resistance to accountability may be understood)
- (ii) the possibilities for accountability to be exercised by way of SAing and
- (iii) how fieldwork may be conducted where changes to practices are sought.

The first section introduces a detailed history and background to the case organisation the second section outlines the SAing methodology used and the third section reviews the eight month period between initiation of SAing, the process of resistance to its implementation and eventual commitment to undertake the SA. The approach used to review this resistance is story dialogue²³ and this helped to develop an insight into the experience of introduction and resistance to SAing in the case organisation. Also extracts from interviews with participants are drawn upon in this chapter.

In summary, this chapter seeks to give a background to the organisation whilst adding to the current literature by uncovering the “normally unseen and inaccessible processes of boardroom...accountability strategizing” (Parker, 2003:341). The chapter concludes by discussing the issue of whether the accountability framework used when initiating SAing in this social enterprise was the most appropriate. The work adds to ongoing fieldwork developing SAing (for example Gray, *et al.*, 1997, Dey, 2000, 2002, 2007; O’Dwyer, 2005b) and the management and financial control processes employed by the not for profit sector (Parker, 2003).

4.1 Case organisation: history and background²⁴

This section reviews the history of the pool from original plans for construction to Council closure in the 1990s then through to the Lottery funded building developments during 2002-2003. The section finishes at the point when SAing was first introduced to the organisation during 2003.

On 13 November 1929, Newcastle City Council considering schemes to provide work for the unemployed. The schemes included proposals for four new swimming pools at Scotswood, Jesmond, Fenham and Byker, resourced through the Government’s Unemployment Grants Committee with a minimal cost to the Council. In December 1931 this scheme to relieve unemployment was postponed in view of the national economic circumstances. The Council however did go ahead with the purchase of land for the Baths, paying £3,500 for a plot that had been the site of a temporary tin church.

²³ Story dialogue method is described in more detail in chapter 3.

²⁴ All background material in section 4.1 was kindly provided by Fiona Clarke, the author of ‘Making a Splash: How Jesmond Pool made History’ (2009).

In October 1935 the Council accepted tenders for the construction of Jesmond Baths. The approved cost, with fees and contingencies, was £20,391. The Council applied to the Minister of Health for permission to borrow this amount. Most swimming pools built before the Second World War had few modern facilities and in 1966 the pool was upgraded.

During 1988, Newcastle City Council was facing financial crisis. The Government had introduced the community charge²⁵ during a period of economic recession that hit the North East region badly. Newcastle, a high spending urban authority trying to cope with the economic and social consequences of high unemployment, was pressed by the Government to make budget cuts. In particular, Newcastle was spending twice the metropolitan district average per head of population on swimming pools, because of a high number of local pools.

Against this economic background, rumours began to circulate that some of the city's swimming pools might be closed to save money. Newcastle had always supported public swimming, and had never expected its facilities to meet commercial targets. Every pool was heavily subsidised. At this time a Save Jesmond Pool Group was established and a mass public meeting was called for 16 April 1989. The meeting was prevented following a letter from the Council leader, committing the City Council to find savings elsewhere and not closing facilities such as JSP. The Save Jesmond Pool group was disbanded, having achieved its objective, and a Friends of Jesmond Pool user group was set up. The aims of the Friends were to represent the community in the running and further development of the pool in a partnership with the Council²⁶, and to keep a watching brief on the situation should it change, which it did two years later.

4.1.1 Closure of the pool - 1991

During November 1990 the headlines of the local paper, the Evening Chronicle, suggested that the pool was once again under closure threat. The Council was responding to Government demands to cut £12.5 million from its budget. Despite efficiency savings, this would mean significant cuts to all of the city's services and the Leisure Services Committee had been asked to make annual savings of £1.5 million. A report proposing the closure of three swimming pools (Jesmond, Heaton and Fenham), was prepared as the savings could

²⁵ An unpopular local tax levied per head of adult population.

²⁶ The Council, having reprieved the pool, agreed to spend £21,000 on improvements such as disabled access as the pool was well used by the Arthritis Care group. The Friends also contributed to help improve the facilities.

not be achieved through a reduction in opening hours. The Committee recommended keeping open only the main pools with the most facilities in strategic locations. Newcastle would end up with six pools after Jesmond, Heaton and Fenham were closed.

In the case of Jesmond, Council officers suggested that, despite 40% of users coming to the pool on foot, most people had the mobility to travel to other pools. Although Jesmond pool was cost efficient when compared to other pools in the city, it was estimated that £137,000 could be saved by its closure, a figure that the Friends group believed to be exaggerated. In January 1991, a recommendation to close the three swimming pools was accepted by the Leisure Services Committee.

The Friends of Jesmond Pool acted immediately, urging supporters to write to members of the Leisure Services Committee (none of the Jesmond Councillors were members of this committee), to write to the press and go to Council meetings to lobby. A number of reasons were set out for keeping Jesmond open (Fig. 4.1)

Figure 4.1 Reasons for keeping Jesmond Pool open

1. The most cost effective pool in the city – it cost less in subsidy than any other pool, and attendances had risen in the past year
2. It catered for the elderly and disabled as well as the young and fit, and was specially equipped for disabled access, which most other pools were not
3. Money had recently been spent on improvements, which would be wasted if the pool was closed
4. The council’s commitment to health promotion would be undermined by closure
5. The pool was used by eight schools to meet their national curriculum requirement for swimming
6. The pool was more modern and in better physical condition than many other pools
7. Jesmond pool had strong community support, demonstrated through the Friends group
8. The pool fulfilled an important social function, as one of the few public facilities in Jesmond
9. No time was being given to consider options for keeping the pool open, such as setting up a community trust

By mid-January, the idea of running the pool as a community trust was beginning to circulate. Some of the political leaders and local Councillors supported a take-over by a local trust. There was also a feeling that Jesmond had the expertise and resources to set up a management committee capable of running the pool, and that there would be widespread support for such an initiative. A public meeting on 5 March 1991 at St George's Church, Jesmond was attended by over 700 people²⁷. The meeting aimed to explain to people what was happening and to see whether there was widespread support for setting up a Trust to re-open the pool.

The Friends Group and Jesmond Residents' Association were already thinking about how to take on the running of the pool themselves, but needed time and information to prepare their proposals. They had begun to form the idea of setting up 'Jesmond Swimming Project' as a way of moving beyond campaigning. The Council agreed to retain and make safe the building, and to keep the pool full of water to avoid the tiles drying out and cracking. However, there was no concession on the timing of closure on Thursday 28th March 1991. A further commitment from the Council leader was to let the pool at a peppercorn rent to a Community Trust which was set up before the closure.

4.1.2 Re-opening: April 1992

In 1991 a Company Limited by Guarantee with Charitable Objects was set up to take over the running of the pool later registering as a charity in 1992. The company would run the pool on behalf of the community as an independent concern, and would provide high quality swimming and leisure facilities financed by community support and other forms of business activity. The articles state that JSP is "a charitable, not-for-profit organisation, set up by local residents to run JSP for the benefit of the whole community" with the mission of the organisation being the "provision of swimming facilities for recreation and other leisure time activities for the inhabitants of the local and wider community in the interests of their social welfare" (Charity Registration and Memorandum of Association of JSP). The company would have no shareholders, and its Directors (also Trustees) would not be paid. Any profits would be used to improve the facilities, and the running of the pool would be overseen by a group of local residents whose aim would be to put the mission of the organisation into practice.

²⁷ I attended this meeting and actively protested during Council meetings and was a regular pool user after it reopened. I became more actively involved in running the pool during 1995 when I became a Trustee and Finance Director.

The prevailing view at the time was that public swimming pools required subsidy, and it would be impossible to break-even on running costs. There were no similar examples of community run pools to show the way, and certainly no cases where pools had reopened following cost-cutting closures. All the cost projections prepared for the JSP committee in the months before reopening suggested that there would be shortfalls, even with increased numbers of swimmers and stringent cost-cutting.

The Council offered a licence to the Project to operate the swimming pool on the understanding that there would be no cost to the Council and that the Project would be fully responsible for the building. The JSP committee accepted the offer from 8th November 1991. The first major funding came from an application to the Foundation for Sport and the Arts. The proposal asked for £50,000 towards the reopening costs and first two years' subsidy. The request was agreed in full on 19th December 1991. This allowed the JSP committee to appoint the post of pool manager from 6th January 1992 and to agree a lease with the council. A personnel sub-group was set up and ten pool staff positions were advertised. A group was established to organise the opening on 11 April 1992, just over a year since the closure.

All together around 60 volunteers helped with the reopening event, and started a continuing tradition of voluntary help at the pool. While many of the Trustees had professional careers, none had any experience of operating a leisure facility but they all had commitment and initiative, and held no preconceived notions of how a pool should be run.

One way a community pool could be organised differently from a Council run facility was in the use of volunteers²⁸ involving people of different ages and talents. A volunteer coordinator was appointed at an early stage. In the beginning, the rewards for volunteering were minimal, for example free t-shirts. The structure to support volunteers has developed and funding is provided for training on lifeguarding and first aid certificate. There are approximately 70 volunteers over the course of an average year. Volunteers often progress to become paid employees when vacancies arise for casual staff to cover weekends and holidays. Other examples of unpaid help come from trainees and students on work placements.

²⁸ Volunteers look after the poolside plants, doing IT support, cleaning, reception duties and volunteer (trained) lifeguards.

After reopening the pool staff contracted to work flexibly to cover evenings and weekends without being paid extra. In these circumstances, Trustees were keen to reward staff adequately, at least in line with the going rate for local authority staff, but also to provide as many non-financial benefits to staff as possible. Training opportunities were offered to those who wanted to improve their qualifications or to take on new responsibilities, and they were encouraged to try running new activities. The training developments have helped diversify the range of activities the pool offer to the public. The project manager was also keen to gain Investors in People status, which was first awarded to the pool in 1996, and regular staff appraisals were introduced as soon as the project started. The enthusiasm of staff had been sustained and the level of staff sickness was low.

A feature of the new regime has been regular strategic planning sessions, involving both Trustees and staff, to decide priorities and new initiatives. The planning sessions are vital to initiating new activities, and have included some distinctly “blue skies thinking”. The Trustees have always perceived the pool as more than a sports facility and have sought ways to contribute to wider social and community objectives.

4.1.3 Customer focus

An underlying value is the importance of listening and responding to the users. Several formal methods were established in the first months, including a comments book at the reception desk and a monthly open forum and later replaced by the monthly Trustees meeting, open to public attendance. The staff and volunteers are also an important source of feedback, of their own views and those of customers, and also generate ideas for the project.

Attracting as wide a range of customers as possible has always been a priority for the Trustees and project manager. A survey of 250 customers was undertaken by a student from Northumbria University and published in February 1993 found that the cleanliness of the pool and the temperature of the water were features people valued. Customers praised the friendliness and quality of the staff as a reason they used JSP.

Communication and promotion of the activities at the pool were vital to the survival of the enterprise. Newsletters and posters were two ways the pool communicated with the community. Also, special events were used to attract new users for example the pool always celebrates the “birthday” of the re-opening in April with activities for families.

4.1.4 Finance and first annual meeting

The main sources of income for the pool were sales of swimming and other activities, and the subscriptions from those who want to participate regularly. A free-standing sauna was added in late 1992 on a trial basis and soon became a permanent feature. Children's swimming lessons were popular and a good source of income, and continue today. Swimming lessons have been fitted into the timetable of the pool, and an adequate supply of good, well-qualified swimming teachers has been essential. Many of the children who took lessons in the early days have become regular customers, and some have become staff and volunteers. The continuity of family involvement in the pool is a feature of JSP. Several local schools were approached to use the pool for curriculum swimming lessons, some of which had been customers before closure. Although they had found alternative venues to cover the period when Jesmond was closed, most returned and timetable slots were made available for them.

By the end of December 1992, nine months after reopening, the pool had made an operating surplus of £19,400, excluding grants and donations. The total income over that period was £128,500. The income was due to increased activity through attendances and more opening hours and an operating surplus was possible because only costs incurred by the pool were being charged. There were significant cost savings due to no central overhead charge from the City Council, a peppercorn rent and the use of volunteer time.

	1992	1993	1994	1995
Income	128,500	188,000	197,500	209,000
Operating surplus	19,400	32,000	9,000	3,400

Table 4.1 JSP income and operating surplus 1992 - 1995

At the end of the first full year of operation (April 1993) only £22,000 had been claimed of the £50,000 grant from the Foundation for Sport and the Arts, and most of this was associated with reopening costs. In the first few months after re-opening there were numerous minor repairs and improvements needed to the tiling, plumbing, heating and changing facilities. Some of the funding available through the Foundation for Sport and the Arts was devoted to improvements, once it became clear that it would not be needed to pay

running costs. Further improvements were disabled access to the pool and the changing rooms.

The first Annual General Meeting of Jesmond Swimming Project took place on Sunday 18 April 1993 with 41 people attending. The meeting reported 135,000 attendances had been recorded in the first year of opening and the opening hours had doubled. During most months of the first year income had exceeded expenditure and the financial results were better than predicted. A surplus of £15,000 was reported for reinvestment in the pool. Income from subscribers was demonstrated to the Council and funding charitable trusts that the pool had extensive community support. Confidence in the future of the project was growing and Trustees could see that the business had a future.

4.1.5 Developing JSP and negotiating a new lease

The success of JSP began to circulate outside the region, sometimes through trade journals. By August 1993, the Trustees and the Project Manager were dealing with many requests for help and advice from communities and councils in similar positions. During the second year the Trustees arranged another strategic planning weekend to look at options for the future and plan their implementation. Some of the ideas were imaginative such as using the space beneath the pool for greyhound racing, in the long term the use of the lower level was key to the future.

The Trustees knew that if they were ever to develop the pool to provide extra space for sporting activities, they would need a long lease in order to raise the necessary finance. The original lease from the council, at a peppercorn rent, only lasted for five years and negotiations over renewal of the lease began in August 1993.

A report to Leisure Services Committee rejected the request for a lease extension in November 1993. Officers and councillors considered the community project was likely to fail and the original decision to close the pool was correct. The Committee believed that the pool was kept open because of the grant from the Foundation for Sport and the Arts and the pool management were compromising safety to keep costs down. The cost of the project failing could possibly incur extra cost for the Council.

After the initial rejection, the Pool Trustees embarked on an information campaign to make Councillors and officers aware of the business position of the pool. On 14 March 1995 the Council agreed in principle to renew the lease. The negotiation over the lease with City Property went on for a further two years before an agreement was reached in March 1997 as the old five-year lease was about to expire. The Trustees managed to secure a peppercorn rent on a 25 year lease, the minimum needed for fundraising to improve and extend the pool.

4.1.6 The Lottery Bid (1995 - 2003)

During 1995 a structural survey of the building was commissioned. The survey identified the essential work needed on the 60 year old building which had suffered from the condensation and chemicals of the swimming pool. In addition, some of the plant was nearing the end of its life and would need replacement with more efficient systems.

Initially there was a further bid to the Foundation for Sport and the Arts for a combined heat and power plant, window replacement, a heat-transfer system to re-cycle warm air, de-humidifiers for the changing rooms, conversion of some space in the basement to an office and a new computer system. The Foundation agreed to make a grant of nearly £40,000 towards some of these items.

However, by 1996 plans for a much more ambitious bid to the Sports Lottery Fund were announced at the Annual General Meeting. Building maintenance alone was not eligible for Lottery funding, so the scheme would have to be based on significant expansion of the facilities. The main proposals were to reconfigure the front of the building to incorporate a first floor activity room for fitness classes, a basement gym, larger reception area and changing rooms.

It was necessary to get the Council to support this bid, since the Lottery Board would consult the local authority, and Sport England would need to be convinced that the proposals fitted within the sports development strategy of the Council. Fortunately, by this time JSP was more accepted by the Council as it had continued success and provided no real threat to their pools. Over the years, the pool manager has made considerable efforts to integrate some of the pool's activities with those of the city. This had been particularly

successful through the Dolphin Squad, which was part of the city's swimming development scheme, and JSP was included in a number of consultative forums.

By early 1999 it was clear that while the Council and Sport England were supportive of the bid, there were concerns over its size and the possible conflict with the Council's own bid for a 50 metre pool. Lottery Stage 1 approval came through in March 2001, four years after the start of the process. After this, detailed plans were produced and planning permission was obtained. There were 15 objections to the planning application and these were mainly concerned about the potential increase in parking requirements.

Once the scheme was approved in principle, work on the practical issues of closing the pool during the building works was undertaken. Alternative pools for some sessions with "Jesmond Pool at Fenham" classes and club sessions were set up. An arrangement was also made with the Royal Grammar School in Jesmond to use their pool for public swimming in the evening, at weekends and during school holidays. The benefits to JSP were in keeping the staff active and in maintaining provision for customers whilst providing some revenue during the closure.

Tenders for the building work were returned in February 2002 and the Trustees appointed a local construction firm the contract. Trustees agreed to use up as much of the reserves as they could before resorting to a loan whilst meeting Charity Commission guidelines on maintaining sufficient reserves. A loan of £150,000 would be needed and various loan sources were approached including the pool's bankers Barclays and several other banks. Every application was refused despite providing evidence that the project had substantial reserves and reported surplus every year since re-opening. The commercial banks all refused to lend to a not for profit organisation that did not have assets. Other funding opportunities were not available as the area and project did not fit into the category of 'being deprived'. The Council demonstrated their support by providing a grant of £40,000 and a loan of £150,000, at a preferential interest rate, to bridge the gap between the Lottery grant and the amount of matched funding raised by the Trustees.

Recognition of the pool's continued success was also received in 2001, when the pool won a new Health and Safety at Work award. Also in 2002 the pool was runner up in the national Social Enterprise Awards sponsored by the Department of Trade and Industry.

4.1.7 New facilities and customers

The pool closed in June 2002 for construction work to start. The manager and staff relocated to office accommodation in nearby Jesmond Methodist Church enabling the Project Manager to be available for the architect and to local residents. The church also provided a venue for activities run by staff such as the Heart Start emergency first aid and resuscitation courses.

The building contract was on schedule. At the end of 2002, the Trustees held a Strategy Day to plan for the reopening due in February 2003. The Trustees looked at ways of publicising and attracting customers back whilst retaining the mission and values of a community project that leads in leisure provision. The Trustees were keen to reach out, support and network with other providers and possibly expand into running other facilities in Jesmond. The Trustees wanted to extend the ways the pool could serve the community, be a centre for local activities, be open as much as possible, make links with schools, clubs and cultural events whilst promoting healthy lifestyles. Following the idealism and enthusiasm that inspired the original campaign to reopen the pool, the Trustees and staff had grown their vision. The vision included a commitment to improving environmental performance with the aim of reducing the carbon footprint of the pool. The efficiency of the plant and the reduction in consumption of resources such as gas, electricity, water and chemicals is part of this vision.

After eight months the building opened again in February 2003. The main changes were the new foyer and changing rooms, the new fitness suite in the basement, and a new activity room at first floor level. The activity room provided the opportunity for different classes, the first ones included yoga, keep fit, table tennis, various styles of dance, spinning, martial arts and children's soft play. The pool began to report a surplus again in May 2003, partly helped by a rise in prices, which had been lower than those in the rest of the city, and a start was made on repaying the Council loan. The project manager was looking at a target income figure of £10,000 per month.

The new facilities were served by a lift, and the pool hall had new windows and roof-lights, a new sauna and steam room and the facility was redecorated. From the outset the new facilities aimed to introduce energy saving measures, and to reduce the use of chemicals. A new speed control system fitted to the circulation pumps was among the first of several

measures to reduce heating costs and improve efficiency. Investment in efficient heating and ventilation systems, using sensitive control equipment to monitor external and internal temperatures, enabled heating systems to adjust and save energy. For example, the pool became the first in the North of England to introduce ultra-violet sterilisation of the water. This new technology significantly reduces the amount of chemicals needed in the pool and contributes to a cleaner environment whilst being of benefit to those customers sensitive to the effects of chlorine in the water and air.

The Trustees have always wanted to enable the widest possible range of people to use the pool and facilities. A particular concern was the involvement of groups who have not traditionally participated in sport and fitness activities such as teenagers, older people and those with health problems who can benefit from the supportive effects of water during exercise. A successful bid to fund an outreach worker to encourage older people and teenagers to increase their participation resulted in a five month research project. The project provided information on the views of older people and teenagers that could be used for possible new activities with user groups and organise taster sessions.

Information on customer numbers allows monitoring of usage. Comparison of customer numbers before and after the re-opening as a community-run pool has never been possible but even a comparison over the fifteen years of Jesmond Swimming Project is difficult.

Year	Total Swims	Dry Activities ²⁹	Non-Swim Activities ³⁰	School Swims	Subscribers
1999	94,724		75		4,703
2000	89,813		83		5,503
2001	90,718		89		5,655
2002 ³¹	66,450		26		2,687
2003	110,674		380		843
2004	107,366	19,645		10,129	19,962 ³²
2005	107,686	19,152		10,770	22,834

Table 4.2 Changes in customer numbers 1999-2005

²⁹ Refers to classes held in the activity room after redevelopment.

³⁰ Refers to sunbeds, saunas, spectators and children's parties before redevelopment.

³¹ The pool was closed for seven months of this year.

³² This figure refers to the number of activities undertaken by subscribers, and cannot be compared to the number of standing order scheme subscribers recorded before redevelopment.

The basis on which customers have been categorised has altered several times; for example, standing orders schemes and subscription systems have changed. A change in the way customer figures were reported occurred after the Lottery funded improvements when the extra facilities such as the gym and activity room led to a significant increase in users. A summary of some of the figures is shown in Table 4.2.

4.1.8 Links with Fenham: Newcastle's second community pool

JSP having been reopened by the community after closure due to local authority budget cuts in April 1992 continues to be successful and is an exemplary community enterprise now delivering a service previously delivered by the public sector³³. JSP is one of more than 100 leisure trusts currently running local services (Office of the Third Sector, 2006:53) and is currently self-funding but in the past relied on grant support for the restart, matched funding and the Sport England lottery grant for refurbishment. The success of JSP has been repeated elsewhere in Newcastle at Fenham. The link between Jesmond and Fenham Pools started with their construction in 1938 and the pools both serve similar large suburban populations.

The Council decided to close Fenham Pool in 2002 and a group of local users developed a similar model to JSP, running it as a community pool on a lease from the Council. By April 2003 the Fenham group had been offered the pool at a peppercorn rent. The JSP Trustees gave informal advice with the JSP Project Manager working with the Fenham committee for up to one day a week to prepare their business plan.

Fenham Pool reopened on 28 July 2005 and the project continues to operate with its own Board of Trustees adopting a similar model to JSP.

During 2003 JSP underwent some major changes with a major building refurbishment, increasing the size of the building onto three floors (gym, pool and community room) and resulting changes to the activities of the project. As a result of these changes it was believed by two Trustees that the introduction of SAing would assist in a better understanding of the business and its role within the local community. Eventual agreement to introduce SA was reached after eight months of deliberation and after overcoming some resistance. The

³³ During the last three decades the delivery of public services in UK local authorities has seen significant reductions in the direct provision through divestment, closure, the opening of services to private sector competition and agency provision (Simmons, 2008). The 'new leisure trusts' have now been developed in over 100 local authority areas in the UK with SportA being their associative body. JSP is the smallest trust member of SportA, whilst being one of the oldest.

following section reviews the SAing methods available to JSP and introduces the start of the journey for JSP.

4.2 Approaches to social accounting

This section briefly reviews some of the approaches to SA available to JSP and why the Pearce (2001) methodology was chosen. Then the experience of introducing SAing to the Trustees at JSP is explained and discussed.

There are many approaches to SA such as SA1000 (for example de Colle & Gonella, 2002; Jackson & Bundgard, 2002; Logsdon & Lewellyn, 2000) and Global Reporting Initiative (GRI), but these are better suited to large corporate settings, not a community based enterprise. The GRI High 5!³⁴ a reporting technique developed from the GRI initiative for SMEs and smaller organisations (see www.GRI.com) was a possible approach for JSP. However, research into small business recognises the CSR agenda for large organisations is not always applicable or easily transferable into an SME setting (Jenkins, 2004, 2006; Spence, 2004) or a community enterprise. Other evaluation methods for values based organisations have been developed within NGO settings (see for example O'Dwyer, 2007) examples are the Global Accountability Project (GAP) a programme developed by One World Trust and Keystone a set of reporting guidelines for non-profit organisations linked to the Institute of Social and Ethical Accountability (ISEA) (Bonbright, 2004).

There are many evaluation tools available to third sector organisations. A comprehensive overview of the tools for developing understandings of social impact is included in *Proving and Improving: a quality and impact toolkit for social enterprise (P & I)* (available at www.proveandimprove.org). The P & I provides a toolkit developed by the new economics foundation as part of the Social Enterprise Partnership. The toolkit is in three sections: knowledge, tools and resources, broken down into a guide for organisations to decide on what is the most appropriate tool for their organisation to measure outcomes and impacts. The twenty approaches include SAing and audit, LM3 local multiplier 3, Practical Quality Assurance system for small organisations (PQASSO), social enterprise balanced scorecard and social return on investment (SROI).

³⁴ GRI High 5! is no longer in existence having been developed within later GRI frameworks.

The decision to choose the Social Audit Network (SAN) SAing framework (Pearce, 2001) over others was firstly made because of support and experience. Specifically, initial free support was available through the Valuing the Difference (VtD) training cluster (Gibbon & Affleck, 2008) and one Trustee had previous experience of using this method in other organisations.

4.2.1 Social accounting (Pearce, 2001; Pearce & Kay, 2005)

The Pearce (2001) approach was the most appropriate for JSP, it being a small, values driven organisation working within a community setting. The SAing methodology (Pearce, 2001; Pearce & Kay, 2005) was developed with the community enterprise sector and pioneered through the work of Pearce (1993, 1996, 2003). A workbook developed by Pearce, Raynard & Zadek (1996) with nef evolved into more recent work of Pearce (2001) and Pearce & Kay (2005).

Pearce (2001) defines SAing as a:

“framework which allows an organisation to build on existing documentation and reporting and develop a process whereby it can **account** for its social performance, **report** on that performance and draw up an action plan to improve on that performance, and through which it can understand its **impact** on the community and be **accountable** to its key stakeholders” (Pearce, 2001:9 emphasis in the original).

The actions of community based organisations in their various forms are strongly linked to stakeholders (Pearce, 1996, 2001). With SAing providing an organisation with a way of knowing that “it is achieving its objectives, if it is living up to its **values** and if those objectives and values are relevant and appropriate.” (Pearce, 2001:9 emphasis in the original). Pearce (2001) defines the “accounting for social performance” as providing evidence of how the organisation is achieving its social aims, and the organisation does this through the provision of a report (in written or some other accessible form) which enables the reader (or viewer) to see how the organisation has made an impact within its community, through both formal and informal accountability mechanisms. The informal and formal accountability of the organisation is discharged through the SA, the purpose of which is to advance the democratic ideals of stakeholder representation and influence.

The terms 'SAing' or 'social audit' refer to specific parts of the process, but are often confusingly used interchangeably for the whole process which should involve all three stages. First the internal data collection and analysis procedures (SAing), second an independent audit of the results (social auditing) and third a mechanism for disseminating the outcome more widely (reporting) (Pay, 2001:2). The Pearce (2001) workbook defines SAing as a:

“framework which allows an organisation to build on existing documentation and reporting and develop a process whereby it can account for its social performance, report on that performance and draw up an action plan to improve on that performance, and through which it can understand its impact on the community and be accountable to its key stakeholders” (Pearce, 2001:9).

The action of community enterprise is strongly linked to stakeholders, such as employees or customers, SAing gives the organisation a way of knowing that “it is achieving its objectives, if it is living up to its values and if those objectives and values are relevant and appropriate” (Pearce, 2001:9)

There are many benefits of SAing as a framework, within which impact assessment can fit, including the possibility of increased transparency and accountability. The benefits could include the focus on organisational learning (Gond and Herrbach 2006), the embedding of organisational information systems and the systematic improvement of stakeholder dialogue (e.g. Pay, 2001; Thomson & Bebbington, 2005; Zadek & Raynard, 2002). The following section gives details of the start of the SAing journey at JSP from the initial proposal of SAing at a Trustees meeting in September 2003 through to agreement in April 2004.

4.3 The experience of introducing social accounting to JSP

The research experience formally started with the tabling of an agenda item for the introduction of SAing at the Board of Trustees meeting of the JSP in September 2003. The timeline of the initiation and following SAing phases is given in table 4.3. The Trustees making the proposal (myself and another Trustee who had experience of SAing) had spent time discussing and planning how we should present the tabled item to the Board. But we had (wrongly and naively) assumed acceptance of the proposal to undertake a SA would be unproblematic. As a result, we had not developed a contingency plan for the situation of the Trustees saying no. Arguments that could be marshalled to persuade the Trustees to approve

the account production process had not been prepared in advance, again because it was not anticipated that the proposal would meet any opposition.

When the Trustees declined to support the proposal at this early meeting, therefore, I was disappointed both in principle and also because the proposal was delayed from the outset. It took me until later the following year to reflect on and begin to understand what had happened and accept that it had not been a problem after all. At this stage, however, a series of issues were identified by the Trustees as barriers to SAing as listed in Table 4.4 below.

Date	Action	Issues
Sept 2003	Agenda item proposing SAs tabled	Initial resistance
Nov-Dec 2003	Examples of SAs Agreement to proceed to 'pilot' stage	Knowledge / Communication
Jan-Mar 2004	Pilot stage developed as scoping document Project manager, bookkeeper and Trustee attended SAs 'taster' days	Filling the knowledge gap
April 2004	Trustees reached agreement to proceed with production of a SA for 2004	Deliberation complete: 8 months to decide Positive outcome
April 2005	2004 SA completed with external audit panel review	Successfully completed, impacts on organisation
May 2006	2005 SA completed (interim)	Is it embedded?

Table 4.3 Timeline of initiation process and two social accounting phases at JSP

4.3.1 The initiation experience

In outline, the resistance experienced during the initiation period was linked to problems of conceptualising the context, form and relationships of accountability for JSP. Different forms of accountability are developed within different contexts (see chapter 2 for a detailed examination of this) such as market, public sector or voluntary third sector (see Figure 4.2). The main form of accountability for JSP prior to SAing had been largely from a formal, regulatory perspective (Financial Reporting and Charity Commission requirements) with a focus on financial results, albeit for charitable and not for profit purpose. There had been

other partial forms of a more informal accountability through an annual report³⁵ of the Trustees. Yet, as Figure 4.2 illustrates, JSP is a charity with limited company status running a public sector community asset. Thus JSP overlaps all three contexts of accountability as defined by Goodin (2003). The position of JSP demonstrates multiple accountabilities from an organisational context (Gray, *et al.*, 1997).

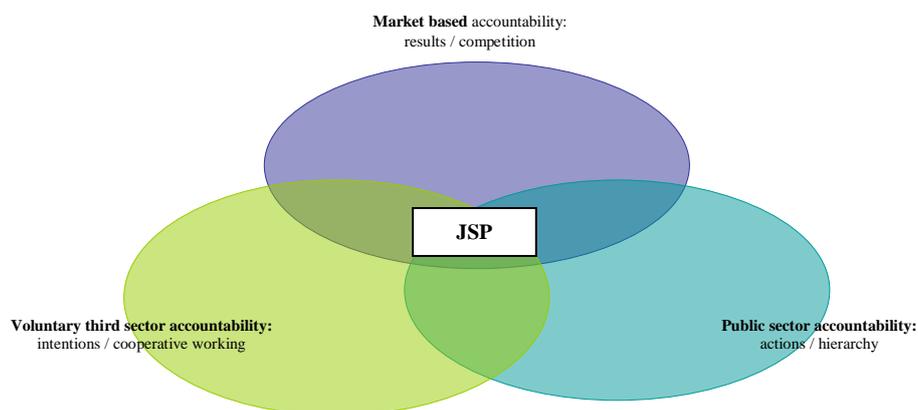


Figure 4.2 Different contexts and forms of accountability for JSP; after Goodin

The proposal to start doing a SA was first tabled at the September 2003 Trustees meeting and a variety of reasons as to why JSP should not go forward with this proposal were raised by the Trustees (see Table 4.4). One Trustee remarked:

“I remember when you first suggested SAing being quite keen on the idea but being concerned about the amount of time and effort that might be involved...the general view of the Trustees...nobody could see a good reason for not doing it other than...time, both for you and for the staff’(T).

By framing the SAing methodology within a market based accountability framework, not aligned with a values based organisation the SA would always be problematic due to the mismatched accountability. The accountability frame was better understood once the ‘form’ of accountability had been developed, agreed and understood better through the scoping exercise. The scoping exercise enabled the SAing project to progress by assisting the organisation to better understand what the accountability relationships were and how the multiple and broader accountabilities could be explored and better understood.

³⁵ A separate report from the annual return, presented at the annual meeting, including a summary financial statement but largely narratives from the Chair of each sub-group and not filed with either companies house of the charity commission.

The data for this early part of the research came from: minutes of Trustees meetings, my reflective diary, story dialogue notes and generative themes, data from four interviews (with the Project Manager [PM], one Trustee [T], two volunteers [V1 & V2] collected during 2006) and informal conversations. The following three sections seek to synthesise this data and recapture the initially unreflective attempt to undertake action (introduce the SA). The first lists the barriers that were raised to developing such an account, the second the initial reflection on this process and the third the re-engagement with the initiation of the account through a more formal reflective autoethnography and the use of story dialogue approach.

4.3.2 Barriers to introducing social accounting

There were a number of other reasons as to why the proposal was not approved. The Trustees chose not to adopt immediately due to issues being raised as listed in Table 4.4 below:

ISSUES
Lack of awareness/ understanding of SA
Reservations about cost and other resource implications (time for the bookkeeper)
Unsure of the value to the organisation
Deliberative approach of the Trustees as a group
One person not being comfortable with the way the financial accounts had been late the previous year, and not wanting to embark on another 'form' of accounts
Lack of 'political' lobbying preceding the meeting (naivety on those proposing the SA, me and another Trustee)
The Project Manager not being present at the meeting or consulted prior to the meeting

Table 4.4 Issues from initial proposal meeting (September 2003)

The last two points are directly related to my having been absent from the board of Trustees for the previous 18 months due to maternity leave. During my 18 month absence from JSP it had undergone some significant changes. In particular, the building had been completely refurbished with an increase in floor space of 270m² and the organisation had increased in size with a 25% increase in users and employment of another 3 FTE staff. There had also been changes to the Board with 2 Trustees / members leaving during the 18 months. I was rejoining quite a different organisation from that which I had left. Furthermore, my perceived contribution to the organisation had also changed, I had previously been finance director (FD) and Trustee, and on my return the person who had replaced me was currently still FD. In addition, my role within the organisation was not the same as it was when I left. Previously I had 8 years of experience and goodwill to draw from. On my return I was a

Trustee and had not anticipated going back to the role of FD, until some of the issues that had arisen during my absence were pointed out to me.

While I had kept an association with the organisation in my head, the Trustees clearly had not had direct experience of my contribution to the organisation over this time. As a result, I needed to build up relationships and trust again within the organisation and prove myself as a member of the team. In particular, I believed that I should take on the role of finance director, attend meetings, support the project manager and go through a year end without any delays / errors before I attempted to introduce the topic of the SA again. This would also provide the context within which I could better prepare the ground for acceptance of the SAs.

The Project manager viewed the proposal of SAing as only relevant to the Trustees:

“it only affected the Trustees, it wasn’t put to the staff at that stage.....you tried to explain to the Trustees what it was all about and I think the Trustees had a doubt really....worried about the effect on the pool and the workings of the pool; whether we would have too much more to do or more things to do for the pool or more things for the staff. I got the impression that once we’d spoken and I knew a bit more about it, and I could see definite advantages, and I mentioned it the Board were a bit happier then...it was just a question of workload and once I said I thought we could do it, I think they were quite happy with that” (PM).

Once the Trustees were convinced the Project Manager was happy that we could include the extra work of SAing within workloads then agreement was reached:

“that’s the feeling I got and once we’d talked about it and I had a better idea - because I had a little bit of a concern because I was worried about the staff doing things which wouldn’t have a result. Like a theoretical thing or whatever that doesn’t have an obvious result and I had a little bit of concern with the staff understanding to come on board” (PM).

Others, such as the volunteers, remembered the introduction of SAing:

“I remember it being discussed because I think the Project Manager did talk to staff about what it was, what it involved and then I remember a load of

questionnaires, they were questionnaires for staff and customers...I remember SAing being introduced and going into the annual report” (V1).

Another volunteer remembered it as:

“quite an innovative thing, really...I hadn’t come across it in any other work capacity really, that it was quite unusual to be considering it” (V2).

The outcome of the initial meeting was that although the Trustees were not agreeing to proceed with a SA, nor were they ruling the suggestion out at this stage. Rather, they asked for more information about SAs so that they could better understand the concept and purpose. The issues raised by the Trustees to developing a SA for JSP were not insurmountable, nor were they wholly against the idea as:

“people are generally quite keen demonstrating community orientation...the social objectives of the business are very prominent...some people’s primary objective is just to keep the place open...other people are more keen on helping disadvantaged people” (T).

The following section gives detail of the ways issues raised were overcome and some initial reflection on this process.

4.3.3 Initial reflection and overcoming barriers

Further understanding of SAing was gained through two Trustees, the Project Manager and the bookkeeper attending free training ‘taster’ days being run by Valuing the Difference network during the autumn of 2003. In addition, a further and more formal presentation of the SAing concept and the provision of examples of SAs from other social enterprises at the December 2003 Trustees meeting were provided.

Also, the other Trustee who was involved in the initial proposal subsequently resigned (October 2003) thereby providing me with the impetus to take full ownership of the process. At the December meeting four examples of exemplary SAs for other social enterprises (Traidcraft, Art Shape Gloucestershire, Mearns Area Project, Furniture Resource Centre) were considered by the Trustees. The December Trustees meeting provided an opportunity to see in more detail the concepts and practicalities of SAing and provided a forum for discussion with many questions asked. I was supported at this meeting by the Trustee who

had resigned (he had agreed to return for this meeting when he announced his resignation, this was important as he is seen to be an expert in SAing).

At the December meeting the Trustees agreed to move forward on the proposal, but asked for what they termed a 'pilot study'. The pilot study would then enable the Trustees to consider and quantify their main concerns about resources, time implications and any associated costs. The pilot study subsequently became the scoping document for the first SA and it identified the major stakeholders of JSP with details of when and how these groups would be consulted (see Appendix A). Also, funded support³⁶ for me to study the introduction and implementation of SAing at JSP assisted in convincing the Trustees to progress with a SA.

By March 2003 the pilot study and scoping document had been completed and were presented to the Board of Trustees at the April 2003 meeting. The Board received this information positively and this is demonstrated by a Trustee who said they had a "better understanding of what was going to be involved by the end of the period" (T) whilst acknowledging that "an awful lot of the work has been down to you, the Project Manager and the bookkeeper. The rest of us have just observed it from afar" (T). Also there was acknowledgement that perhaps the nine month delay on deciding to proceed with a SA was perhaps unnecessary:

"whether we really needed nine full months I don't know....it's pursuing the social objectives which is the primary motivation and the SAs are useful to help achieve that. But they're not an end in themselves" (T).

Finally at the April 2004 meeting the Trustees agreed to proceed with developing a SA for JSP, having overcome the issues that had been causing resistance (see Table 4.5).

By April 2003 JSP had a better understanding of SAing and reached an agreement to proceed. Pearce & Kay (2005) accurately capture the process that took place within JSP as *getting ready* "to make a clear commitment to SAing" (Pearce & Kay, 2005:2). Through the scoping document JSP had moved towards understanding what the organisation already does and the information it already collected. The initial resistance to the introduction of SAing resulted in JSP ensuring the organisation was strongly committed to the process, while also addressing some of the key issues associated with making the process

³⁶ Funding of PhD fees: Northumbria University (2005-2007) and Newcastle University (2008-2009).

manageable (for example initially only consulting two key stakeholders) and adequate resourcing. The following section examines this process through my personal reflection as an autoethnographic account of the experience.

ISSUE	OVERCOME
Lack of awareness/ understanding of SAing	Examining examples of other SAs
Reservations about cost and other resource implications (time for the bookkeeper)	Commitment by the project manager to the bookkeeper's time, my volunteered time and funding for PhD
Unsure of the value to the organisation	Having seen the value to other organisation through examples of SAs and the use of a SA for future funding applications
Deliberative approach of the Trustees as a group	By not agreeing immediately to the SA led to a better understanding and stronger Commitment
One person not being comfortable with the way the financial accounts had been late the previous year, and not wanting to embark on another 'form' of accounts	My offering to take on the role of Finance Director again and during the period overseeing a trouble free and timely year end
Lack of 'political' lobbying preceding the meeting (naivety on those proposing the SA, me and the other Trustee)	Talking to Trustees outside meetings during the eight month period. Staff and Trustees going on Valuing the Difference training days, development of a pilot study and a scoping document
The Project Manager not being present at the meeting, or having been consulted prior to the meeting	Project manager attending a training day, involved in developing the pilot study and scoping document. Communicating to the Board the benefits of a SA to role of Project manager and JSP

Table 4.5 Issues causing resistance and summary of ways these were overcome

4.3.4 Personal reflection: autoethnography through story dialogue

As will be apparent from the above description of the process, while I was embroiled in the process of initiating the SA I was not sure why I was encountering resistance. Over time, however, I developed a clearer understanding of what happened as the case unfolded. Critical to developing this more reflective understanding of the process was attending two action research workshops using story dialogue session to uncover key themes in the experience to date.

Autoethnography in this context is my story of the resistance to SA. Using stories enacts an autoethnographic approach (see Ellis & Bochner, 2000) through story telling enabling me to make sense of the experience. The understanding, or sense making, of what seemed at the time to be a messy process (Cook, 1998) develops through key themes generated out of the story dialogue process. The story dialogue approach helped me to identify the key themes

from the experience and the reasons why resistance might have occurred. The approach developed my reflexive understanding and learning from the experience. The approach provided a supportive environment and knowledge framework through which the experience of resistance to implementation could be explored whilst demonstrating the participatory action research approach through presentational knowing, (Heron & Reason, 2001).

By undertaking responsibility to provide an account, implicit beliefs about the accountability of an organisation may be inferred. Likewise, where there is resistance to an account, aspects of how accountability may be created and accepted may prove crucial for understanding organisations' actions. The issues of resistance of JSP to the proposal to undertake a SA appears to have emerged from several ambiguities in the accountability framework of Gray, *et al.*, (1991) (see Fig. 2.2 in chapter 2). The following section documents the process of examining initiation and resistance to the introduction of a SA in JSP firstly through an organisational accountability framework (Gray, *et al.*, 1991; Gray, *et al.*, 1996) and subsequently the overlapping theoretical frameworks of accountability (Gray, *et al.*, 1997).

4.3.4.1 Insights from story dialogue

This section reviews the resistance to the initiation by focussing on the problems engendered by the particular accountability within the case. The practical problems with the SA included a lack of knowledge about the context and form of the account and (at least partly due to this lack of knowledge) a concern over the resource implications of developing an account. In order to overcome their reservations and to understand the mechanisms, concepts and values underpinning the process the Trustees of JSP needed clear guidance and examples of SAs.

In the first instance, it was not clear at the outset of the process to the Trustees (myself included) who to account to. The principal in the relationship was not evident (Fig. 2.2 in chapter 2). Although often “with organisational responsibility comes a set of rights for stakeholders, including rights to information from the organisation” (Deegan, 2000:294) it is not always clearly defined within an organisation who the stakeholders are. In organisations with shareholders this is less of an issue as this stakeholder group is formally identified by law. In the case of JSP, however, this was not the case. Given the lack of a

clearly identifiable principal who was expecting, demanding, or who had a perceived right to an account, the content of such account (Fig. 2.2) was also not self evident. Further, the perceived usefulness of the account was not known due to the inherent uncertainty about the principal in the relationship. In the absence of certainty about who and what to account for, multiple purposes for the SA emerged (as noted before) and thus any agreement on the function of the account was diluted.

The notion of multiple accountabilities through different understandings of the context, form and relationships within accountability is touched upon by Parker (2003). Parker (2003) found that board members of not-for-profits are bound together by their “shared core philosophies” (Parker, 2003:371) yet this did not give clear focus to the reasons for SAing at JSP. One reason for the focus of SAs was to demonstrate JSP’s mission:

“the provision of swimming facilities for recreation and other leisure time activities for the inhabitants of the local and wider community in the interests of their social welfare” (JSP Memorandum of Association).

A clear understanding of the organisation’s mission is an important starting point for accountability through the development of a SA but did not appear to drive the initial scope for the account³⁷.

The second way in which the particular situation of JSP may affect the discharge of accountabilities lies in the observation that it was perceived that the terms of the contract and the outcomes of actions (Fig. 2.2) were in alignment. Such alignment could be inferred from the fact that JSP was operating successfully at the time of the initiation of the account and had done so since 1991. It may have been perceived, therefore, that the provision of a SA was superfluous. In this case the fact that JSP by existing, being open and serving the community may have been seen to be sufficient to discharge any accountability (see Gray, *et al.*, 2006).

Prior to initiating SAing, the norm of accountability for this organisation was through monthly management accounts, sub group meetings, Trustees meetings and an annual reporting process. The annual reporting process provides reports from the sub group Chairs, a report from the manager and the financial accounts to those who are interested in them. These reports are available through the annual meeting, the pool reception, publicised in the Pool quarterly newsletter and were available on the website.

³⁷ After the first set of SAs were produced the Trustees questioned the relevance of the business case (market) set of objectives used in the first SA as being able to develop meaningful SAs that relate to JSP’s mission statement.

The SAs may provide an additional channel of accountability for JSP but, prior to initiation of the SA, JSP already had a certain amount of accountability to the local community (for example through the annual report) and the initiation of an additional channel of accountability was not recognized as being important. Indeed, given that the organisation perceived that “the introduction of SAing would be in line with our ambition to be an exemplary project” and “in line with our policy of pursuing best practice and innovation” (Trustees meeting minutes, April 2004), it seems obvious with hindsight that an accountability focus was not foremost in the minds of the Trustees. The concept of accountability through a SA was new to most Trustees. Yet for those Trustees familiar with SAs, their introduction seemed a self evidently good idea.

The third aspect of accountability that created resistance to the introduction of a SA concerns tensions with the financial control element of accountability (Parker, 2003). One possible additional source of resistance was uncovered after the event and arose from my roles as both a Trustee and Finance Director. After the September 2003 meeting I discovered there had been a problem during my absence on maternity leave with late submission of the accounts and annual returns to the Charities Commission. These issues were affecting some Trustees’ views of the role of Finance Director and there was a perception that the existing responsibilities associated with the role were currently not adequately being covered. To implement a SA was considered an unnecessary burden if JSP were not discharging the formal level of accountability required from the organisation by law. In order to overcome this tension I agreed to retake the position of Finance Director. The financial governance and prudence aspects firstly, and rightly, had to be addressed before initiation could proceed.

Financial governance and prudence are dominant requirements for organisations and the SA could be seen to be a distraction. Resistance emerged when the SA was seen as inhibiting the financial reporting function. Parker (2003) found financial prudence to be predominant within the boardroom of a not for profit organisation with “ongoing difficulty in balancing the level of attention paid to social, welfare, operational and financial strategy issues, so that despite its best efforts, financial management strategy did dominate its deliberations” (Parker, 2003:369).

The fourth and final point of resistance can be linked to uncertainty about the value of the production of SAs. In hindsight it is clear that the link between the SA and the outcomes of value were not clear at the point of initiation. Thus given that there are inevitably cost and resource implications of the account (Rumelt, 1995), the potential for external exposure (Gray, C., 2002) and/or conflicts between internal political agendas (Waddell & Sohal, 1998), the JSP Trustees' reluctance to pursue such accounts without being certain of their shape is understandable.

It is also pertinent to note at this stage that resistance is most often viewed as a negative reaction to change, at least in part, because it may increase both time and costs of undertaking change (Ansoff, 1990). Yet resistance may also be viewed as being a constructive aspect of change (Waddell & Sohal, 1998). Such a conception arises because resistance can be seen as a source of information that enables organisational learning around the introduction of new ideas (Maurer, 1996) by encouraging greater scrutiny of the proposed project and through rigorous evaluation of alternatives (Waddell & Sohal, 1998).

An understanding of the mechanisms, concepts and values underpinning accountability (Gray, *et al.*, 1997; O'Dwyer, 2005b; Thomson & Bebbington, 2004) is crucial to successful introduction of SAs. The case of JSP demonstrates the importance of acknowledging that the process of initiating and then finally reaching agreement to initiate SAs as a mechanism of accountability can take much longer and need more resource than may be anticipated. Recognition of this resistance can be seen as a positive element in this case by creating the need to be rigorous within the initiating process (Waddell & Sohal, 1998; Maurer, 1996). The rigour demanded by the Trustees, may be a key to the later success of this tailored SA with an initial pilot project and scoping document developing a solid foundation from which to move forward. The reflexive approach to resistance and initiation interweaves the autoethnographic story of the experience with theory in order to present a version of truth that others could draw on (see Humphreys, 2005).

4.4 Chapter summary and conclusions

To recap, this chapter provides insights into an organisation that is financially accountable and should have no fear of 'doing' wider accountability. Yet, as the case description demonstrates, the process of developing a SA was not straightforward. Rather, the initiation process brought accountability issues implicitly to the fore and these had to be resolved

before the account could proceed. In addition, practical concerns about how much resource would be required to complete the project arose - with this aspect not being unrelated to accountabilities either. Evidence from Affleck & Mellor (2005) demonstrates that JSP is not unusual in finding initiation of SAing difficult and from this experience may lead to an understanding as to why organisations are not doing SAing.

As can be seen from the case of JSP, the introduction of a SA and a move towards different forms of accountability took much longer than might have been expected (see Reason, 2004 for examples in other action research initiatives). The lessons learned from the practical experience of JSP show that many manuals and texts provide useful guidance and information about the 'how to' of SAing whilst concentrating on the processes involved, but not referring to the preparation, perseverance and political aspects that need recognition prior to reaching initial agreement. This fieldwork, therefore, may be of value to other not for profits considering or starting to initiate SAing by providing insights into an often unseen or unrecorded part of implementation and support. It has been suggested that the challenge for those involved in SAing for community enterprises "is to ensure that lessons learned are lessons shared" (Pearce, 2003:126). The experience of JSP and the initial resistance to the introduction of SAing provides evidence of an initiative that could have been shelved. With perseverance, however, the initiative was undertaken.

The complexity of multiple accountabilities (context, forms and relationships) was not clearly known or understood by those involved at the start of the project, although the chosen methodology (Pearce, 2000) was. The eventual understanding and recognition of this underpinned the successful initiation of SAing within the case organisation.

The Trustees initially did not understand enough about SAing and clearly needed information about it, examples of other organisations accounts, and a thorough demonstration of the relevance, benefits and possible negative outcomes to the organisation. The process of preparing a scoping document and briefing those involved with the SA was crucial and until the concerns of the Trustees about resources and time involved were addressed the project could not proceed. The communications through formal and informal contacts with the manager, Trustees and staff during the eight months from proposal to agreement was a key part of the eventual decision to proceed.

It is crucial that, when starting to develop mechanisms of accountability, it is clear as to what purpose the mechanisms are for, who they are for and how this is to be carried out. These issues are demonstrated as practical implications specific to JSP such as resistance, context, fear, confusion and uncertainty. There was an initial mismatch between the form of accountability used for the SA. Initially an accountability approach from a more formal and individual rights basis was taken when a more appropriate community based socializing accountability would have been relevant for JSP.

The following chapter provides a detailed examination of the experience of the first phase of SAs with JSP. Emergent themes from this experience are developed using metaphor as hermeneutic approach.

Chapter 5

Phase 1 of social accounts (2004)

5.0 Introduction

Chapter Five reviews JSP's experience in 2004, the first year when SA was undertaken. The review is divided into three parts with the first setting out two possible frameworks of recommended practice for SAing within a community enterprise. The two models are the five stage model (Pearce, 2001) and the extension of this approach into a cyclical model with 20 steps (All Saints Action Network, 2006). These frameworks are used to review the actual process followed by JSP to guide the understanding and sense making of the experience. The 20 step cyclical approach was not completed in exactly the order recommended by the guide. The reasons for this and the implications arising from the reality of the approach are discussed. The second part of the chapter reflects on my first hand experience of SAing through the use of metaphor providing insights from reflection, learning points and understandings that are not immediately obvious when starting the process of SAing. This sense making is then further developed in a third part using data from interviews with others that develops emergent themes and issues on their view of the SAing experience within this organisation. The fourth and final part summarises the chapter.

The chapter provides an account of the experience of developing the first SA in JSP. This account provides evidence to support there being an element of 'messiness' within the practice of participatory action research (see chapter three) especially when contrasted with theoretical frameworks and guidelines for the practice of SAing. The experience of SAing viewed from a first person account and third person interview data provide depth to the research. The themes gathered from this data, along with the second phase (see chapter six) are explored further in the light of communitarian theorising in chapter eight.

5.1 The framework used to approach social accounting: Pearce methodology (2001) and All Saints Actions Network (2006)

The SA framework used (Pearce, 2001) is introduced in this section and then reinterpreted through a cyclical approach of the All Saints Action Network (ASAN, 2006). A more

detailed section then follows that goes through the steps that led to the production of the final report during this first phase of SA.

The social audit manual (Pearce, 2001) suggests a five stage approach to SAing and audit methodology with a focus on internally generated SAing being then reviewed through an external audit panel process. It has been described as the ‘Scottish model’ (Pearce, 1996) and has evolved from earlier versions of the approach (Pearce, *et al.*, 1996) with the newer versions containing fewer steps (see Figure 5.1) and being simplified over time. This model has been used in the UK and New Zealand since 1996 (Pearce, *et al.*, 1996). The manual states that the approach “can be adopted and adapted to suit a wide range of community organisations, large and small.” (Pearce, 2001: 6). The Pearce (2001) model used by JSP is based on a five stage model which gives clear guidance on the anticipated timescale for each stage. Figure 5.1 outlines the five stage process:

Figure 5.1 Five Stage framework for developing a social account (Pearce, 2001: 4-5)

<p>Stage One – Introducing Social Accounting and Audit What is it? Benefits and snags What are the key principles What do we already do? Do we want to do it? Managing the social audit The cost of the social audit</p> <p>Stage Two: The Foundations Objectives, activities and values Stakeholders The scope of the social audit</p> <p>Stage Three: The Nuts and Bolts – Social Bookkeeping Indicators and data Stakeholder consultation The social accounting plan Implementing the plan</p> <p>Stage Four: Preparing and Using the Social Accounts A sample framework Writing the social accounts The turn of the social accounting cycle Using the social accounts Reviewing the social accounting and audit process Reporting and publishing</p> <p>Stage Five: The Social Audit The social audit panel The audit trail</p>	contd.
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The social audit panel meeting The social audit statement The audit process Standards, training and accreditation
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Another way of representing the Pearce (2001) framework is as a cyclical model and this is more fitting with the action research approach used in this work. This cyclical model incorporates the Pearce five stages and breaks them down into 20 steps that build towards a complete SA (ASAN, 2006; see Figure 5.2 and Table 5.1).

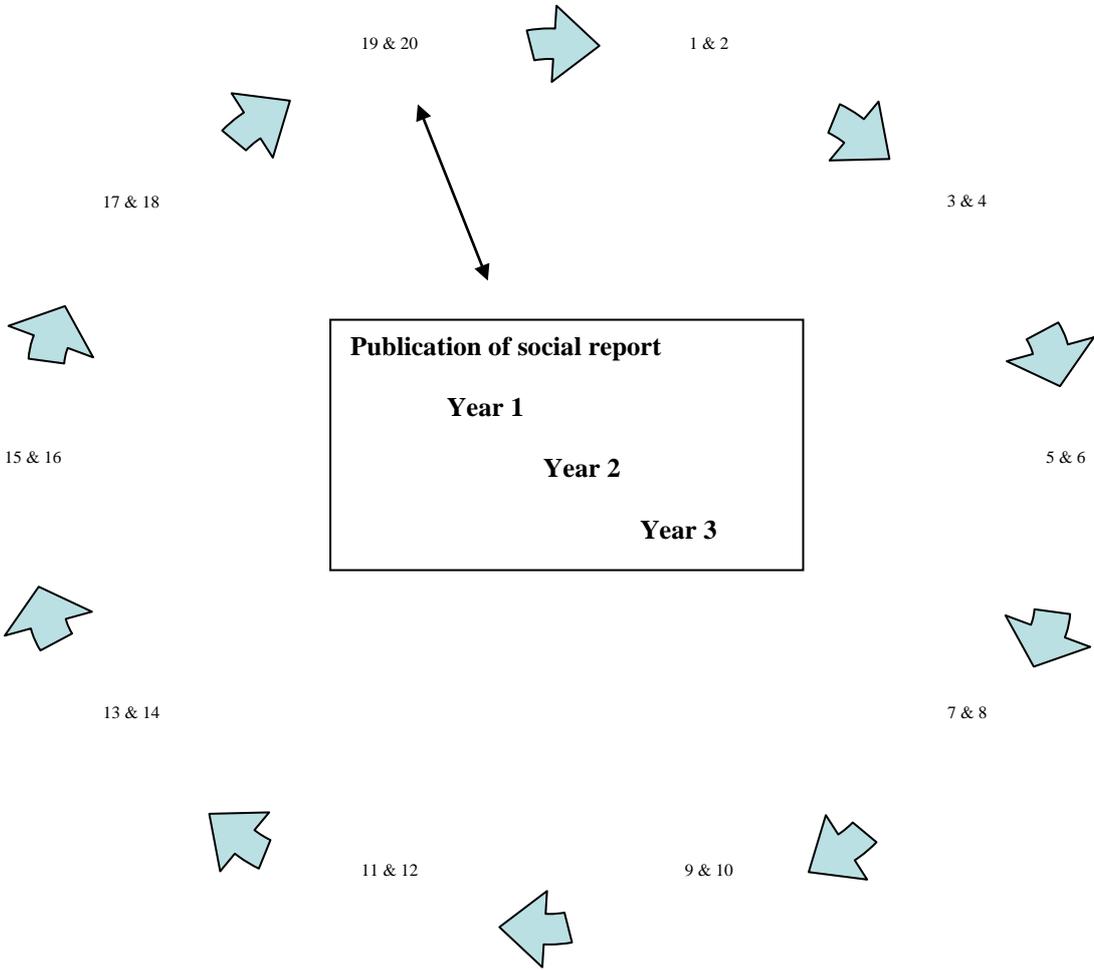


Figure 5.2 Cyclical representation of a social account (ASAN, 2006)
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5.2 Phase 1 - Doing social accounting at JSP

5.2.1 The actual sequence of events*

(*Numbers in brackets throughout this section refer to actual order of tasks in right hand columns of Table 5.1.).

The framework developed by Pearce (2001) and ASAN (2006) gives the formal suggestion within the manual of the order that tasks should be completed when working towards a SA. This framework is used as a template against which the actual order of tasks is compared (Table 5.1). Each task is numbered and bracketed numbers used throughout the text in this section refer to the actual order of the task.

	Formal suggested order of tasks (All Saints 2006)		Actual Order of tasks
1	Decide to do social audit	3	Identify key stakeholders
2	Agree / review objectives and activities	4	Determine scope of the audit
3	Identify key stakeholders	1	Decide to do social audit
4	Determine scope of the audit	2	Agree / review objectives and activities
5	Agree / review performance & impact indicators	10	Commission external reports
6	Agree / review stakeholder consultation process	6	Agree / review stakeholder consultation process
7	Agree / review social bookkeeping system	8	Begin to consult stakeholders
8	Begin to consult stakeholders	7	Agree / review social bookkeeping system
9	Monitor social bookkeeping regular reports	5	Agree / review performance & impact indicators
10	Commission external reports	9	Monitor social bookkeeping regular reports
11	Collate quantitative data	11	Collate quantitative data
12	Analyse qualitative information	12	Analyse qualitative information
13	Prepare draft social accounts	13	Prepare draft social accounts
14	Verification by social audit panel	14	Verification by social audit panel
15	Consideration of social accounts	15	Consideration of social accounts
16	Take action: set targets		
17	Dialogue with key stakeholders		
18	Plan the next social audit		
19	Publication of social report.....	19	Publication of social report
20	Start process again	17	Dialogue with key stakeholders
		16	Take action: set targets
		18	Plan the next social audit

Table 5.1 Formal and Actual Sequence of social accounting tasks (after ASAN, 2006)

The actual events from agreement to do SA through to the final report took 12 months (see Table 5.2). Much of the stage one and stage two (see Fig. 5.1) of the process had already

been completed prior to April 2004. The suggested order in the manual (Pearce 2001) was not followed from the beginning of the process owing to the amount of information required by the Trustees prior to agreeing to start the SA process.

Table 5.2 Timescale for first phase of social accounts

Sept 03	First meeting suggesting SAing
April 04	Agreement to proceed
May 04 – Jan 05	Data gathering
Feb 05 – March 05	Data analysis and draft report writing
April 05	Social audit panel meeting Final report written
May 05	Presentation of finalised SA to annual meeting

The major stakeholder groups (3) had already been identified through the scoping document (4) prepared earlier in 2004. This had been written with the Project Manager and gave an indication of what the SA might include and also enabled JSP to develop a rough estimate as to the timescales involved (see Appendix A³⁸). This scoping document was key to getting the process of SAing started and gave the organisation an idea of what they needed to do and how to approach the Pearce (2001) methodology.

The decision to proceed with SAing (1) had been agreed at the April 2004 Trustees meeting (see Chapter Four for background detail to this). The Trustees then demonstrated their enthusiasm for the SA by suggesting issues to be included, for example, “who are our customers? Do they drive or walk to the pool, are they male or female? And what are the health outcomes from those that come to us from GP referrals?” (Personal Diary 04/04) At this point both identification of key stakeholders (3) and determining the scope of the audit had already largely been decided. Once agreement had been reached to proceed then the start of the SA process was to review all existing data held within the organisation.

5.2.1.1 Existing data within JSP

This section reviews the data already held by JSP that was considered for inclusion within the SA (Table 5.3). The different sources of data were the subscriber³⁹ database, the till

³⁸ Appendix A: Scoping document.

³⁹ Subscribers are users who pay on a standing order or direct debit basis and receive a slightly lower price if their usage is regularly high. They are not paying for a membership and have no privilege or difference to other users.

system, a previously commissioned piece of community research⁴⁰, Investors in People report, monthly sub-group (see Fig. 5.4) and Trustees meetings minutes and other internal documents. The purpose of reviewing this data was to identify what could be included within the SA and the development of a social bookkeeping system for future data capture.

One of the outcomes from this data gathering exercise was the development of a social bookkeeping system (see for example Dey, *et al.*, 1995; Dey, 2000). This development was needed to support future phases of SAing and capture data that could be lost, for example, unrecorded support and advice given to other similar organisations.

Table 5.3 Relevant documents to 2004 social accounts

Appendix	
A	Scoping Document
B	Questionnaire used for 2004 social accounts
C	2004 JSP Social Accounts
D	Notes from Social Audit Panel for 2004 social accounts (April 2005)
E	Social Audit panel statement for 2004 social accounts

Other issues arose when developing the social bookkeeping systems (7, 9). The subscriber database held by JSP was examined but much of this information was not relevant to the SA owing to it being personal information about subscribers. There were also issues with the accuracy of the data held. The types of information held are names, addresses, dates and rates of subscription, usage, income, subscriber numbers and activities (classes), dry (gym or community room) or wet (pool, sauna, steam). The investigation into the data systems prompted an inquiry into the capability of the system to report, the use of reports and data reliability⁴¹. It was a useful exercise to review the data held by the organisation as this was used later in the year to support the approach to the questionnaire sampling.

Issues arose around how to structure the reporting and the use of all the data within the SA. The relevance to the SA of some of the data held was not clear. It was crucial to keep asking questions as to whether each piece of data assisted JSP in understanding itself as a

⁴⁰ Much of the data referred to is set out within Appendix C (Social Accounts 2004) and the two reports (the Community Outreach Work report and the Investors in People review report) are included as Appendices 6 & 7 within the 2004 social accounts.

⁴¹ Whilst the issues of accuracy are management problems it was decided that amendments to the whole subscriber database in order to obtain information for the social accounts was not a priority. The time and resource implications outweighed the value of the information to the project. The systems were reviewed in a later period, with updated training provided for those inputting data, with the data needed adjusted for the SA.

community resource. The till system is a key information system for JSP activities⁴² with details of sales by type, time of day, comparative figures and trend information. Summary data was taken from this system and included within the SA. The usage figures are useful for benchmarking purposes. They are also relevant for JSP to know who in the community is using the facility.

The externally commissioned Community Outreach Work report (10, 8) with elderly and teenage groups was completed prior to SA being agreed (Appendix C7 see Table 5.3). The community outreach research demonstrates how relevant information is often held by organisations prior to starting SA. Other relevant data (8) were also identified, for example, the Investors in People review report produced in May 2004, (Appendix C7 see Table 5.3).

Other written documentation from within the organisation also came from the minutes of all Trustees meetings, the monthly Project Manager's reports, monthly sub-group meetings minutes, minutes of staff meetings and minutes from the super service squad meetings. The relevant information for the SA was extracted by going through each document and cutting and pasting them into the relevant place within the SA (see Table 5.6 for a list of sources of information).

It was difficult for JSP to find and develop external benchmarking information (5) for other similar organisations. There are not many community pools a similar size to JSP and those in existence are not yet openly reporting data to benchmark. For example, safety information and training information were possible areas where national standards could be benchmarked. But during the period the accounts were being produced the benchmarking standards for UK pools were still in the process of being finalised between the various agencies developing them (see for example ISRM, SportA).

Other issues that needed to be captured within the social bookkeeping system were more difficult to include, for example where the Project Manager or other staff members are active within the wider community or helping other community organisations. The Trustees are fully supportive of these activities yet this voluntary, unpaid and informal activity was not recorded. Thus the sharing and networking element of JSP had no mechanism to enable recognition or communication of it to stakeholders. Examples of these unrecorded activities were courses run off site with schools and colleges in the region such as Lifeguard training

⁴² Swimming, gym, classes, sauna.

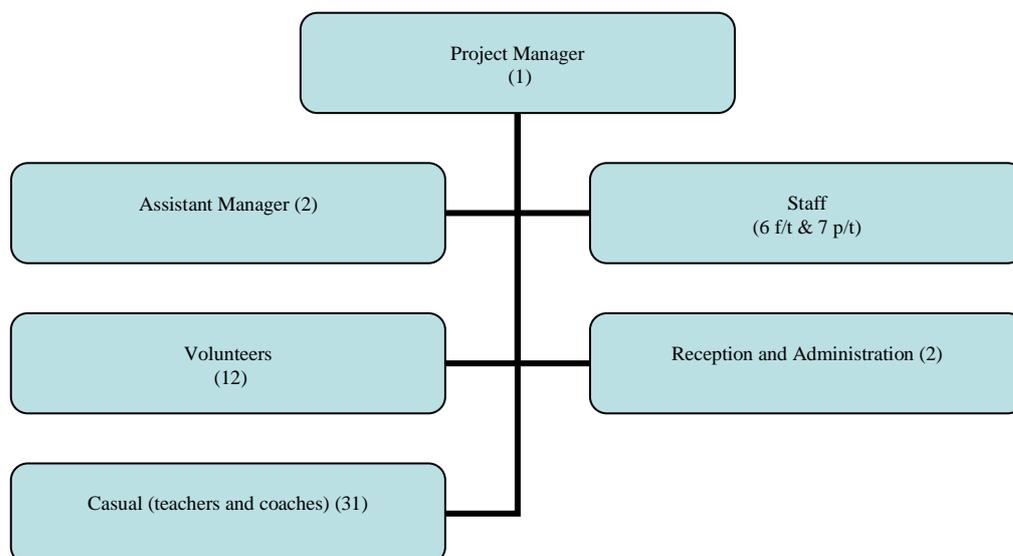
or Heartstart. The only record of these activities was if there was an income or expense item, providing a financial record but no record in minutes of meetings with details of who provided the training or to whom.

Once JSP started to review the data already held that could be used, it was discovered that there were many things that had no formal way of being recorded or were not being recorded in an adequate manner. This review also demonstrated some wider issues that JSP were unable to address such as benchmarking. The next part of developing the SA was to start to address how we would consult stakeholders this is developed in the next section.

5.2.1.2. Starting to consult stakeholders (8)

At the Annual meeting held in May 2004, the 2003 annual reports were presented and the Trustees announced that they planned (6) to produce SAs for 2004 and were hoping to present these accounts at the next meeting in May 2005. Later in the month there was a staff meeting (6, 8) and 7 members of staff attended (see Fig. 5.3 for staff structure). At this meeting the development of SAs was an agenda item. Firstly the concept of SAing was introduced and why JSP had decided to produce their set of SAs was outlined along with the timeframe for developing the accounts. SA was discussed and staff said why they thought it would be valuable to JSP and how “we would be better able to present and share information better with our community” (PM).

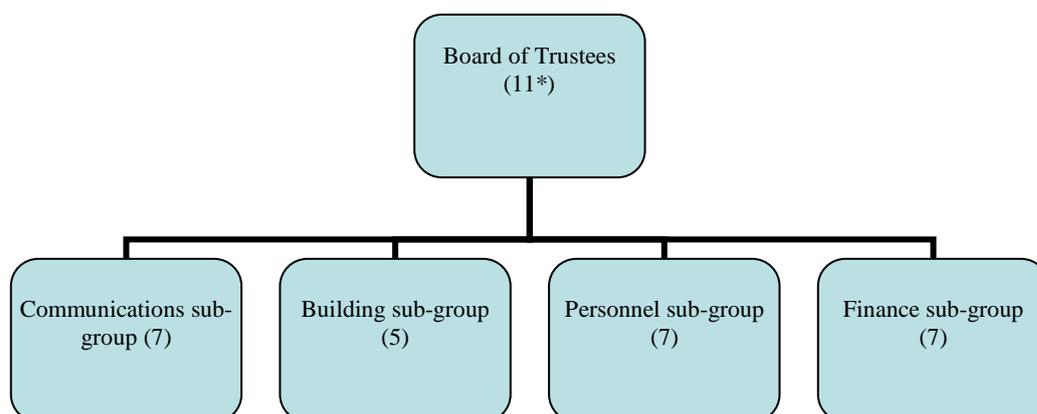
Figure 5.3 Staff structure of JSP



There was overall a positive reaction to SAing from the staff also when introduced noone was told the SA was their responsibility, or it would add to their duties. Suggestions and examples were made by the staff, including things that demonstrate the essence of JSP, such as staff knowing children's names or continuity through people learning to swim then growing up using the facility and then volunteering or working with the pool.

At the next Trustees Finance sub-group (see Fig. 5.4 for structure) meeting SAs became an agenda item for the first time. Specific issues discussed were the data gathering, the use of SAs, record keeping and reporting on outcomes from funding.

Figure 5.4 Trustees⁴³ and sub-groups structure of JSP



5.2.1.3 Questionnaire

The consultation with our main stakeholders (6, 8), staff and customers, was started through the development of a questionnaire. The questions were built around the structure of the original mission statement and objectives of the organisation (2). The development of the questionnaire occurred after a training workshop on SAing, attended by the Project Manager and myself, where we worked on the direction for the SAs and where do we go next. We used the mission statement and aims / objectives that had been developed as part of a business plan submitted for Lottery funding.

⁴³ * Trustees are members of more than one sub group, so numbers of persons on each group do not add back to the total of 11 Trustees.

During this training workshop we were provided with an opportunity to work on our plans within a supportive environment and get help to overcome our issues around not knowing where to go next. The training encouraged us to develop part of our stakeholder consultation through a questionnaire. We discussed issues around the sample, the length of the questionnaire and when would be the best time to circulate to our customers. Issues associated with the questionnaire related to the length of the questionnaire, the relevance of some of the objectives, sample size and how to achieve sampling across all types of users. The result was a 4 page questionnaire asking customers and staff to demonstrate their awareness of our business objectives using a scaled response with space for written comments (see Table 5.4 for an outline of the business objectives used in the questionnaire which can be found in full in Appendix B).

Table 5.4 Outline of the business objectives used for the questionnaire

How well do you think we are achieving our Business Objectives?
How well do you think we are achieving our objectives for operational issues ?
How well do you think we are achieving our objectives for environmental issues ?
How well do you think we are achieving our objectives for building matters ?
How well do you think we are achieving our objectives for communication issues ?
<i>With an additional part of the questionnaire for staff only</i>
How well do you think we are achieving our objectives for <i>staffing issues</i> ?
How well do you think we are achieving our objectives in <i>using volunteers</i> ?

Other issues arose concerning the sample such as when would be the best time to carry out this consultation considering the tight timescale we were working to. During November the layout, formats and wording were developed further. The sample was created using information on user numbers from the till database. A pilot of the questionnaire was run in December 2004 this had been circulated and reviewed by the Trustees and staff. The pilot was circulated amongst staff members and a sample of 6 customers (who were not included in the final sample) and no major problems arose although wording was amended.

In January 2005 the finalised and tested questionnaire was circulated to a representative sample of JSP users (see Table 5.5). The representation across user groups (customers) within the sample was calculated using proportions from the user figures for 2004. The survey was carried out at the till point where a customer could be identified by user group

when paying. The results were anonymous⁴⁴ and distributed over two weeks until enough were completed for each user group. The chosen sample was easier to gather due to point of purchase information and knowledge of customers by staff. Table 5.5 shows the actual sample numbers for each group.

Table 5.5 Questionnaire sample

Category (user group)	Number of attendances in 2004	%	Actual sample (users)	%
Adult swim	32,924	28	52	23
Student swim	13,023	11	42	19
Junior swim	11,869	10	13	6
Senior swim	2,481	2	3	1
Lessons	19,228	17	28	13
Subscribers	19,234	17	51	23
Adult dry	13,302	12	29	13
Junior dry	2,131	2	3	1
Senior dry	806	1	2	1
Sub total	114,998	100	223	100
Staff & Trustees	n/a	n/a	26	
Total			249	

The sample size was originally planned by the Project Manager to be 500. The sample size was subsequently reduced to 249 because the questionnaire took longer than expected to administer and fill in, even though it had been pilot tested. The main difficulty was due to January being the busiest month of the year with many new customers starting to use the facilities. The staff found the questionnaires an additional burden at this busy time and finished collecting the sample in early February.

The results of the questionnaire were collated (11) and analysed using an excel spreadsheet. The analysis of the data was presented in the SA (Appendix C) during the social audit panel meeting. All written comments were collated and grouped by theme. The Project Manager responded to all immediate issues raised by the questionnaires and longer term issues were

⁴⁴ Identification of customer user group was made by colour of the paper the questionnaire was printed on e.g lessons was orange.

included in the long term plans through the strategy day held later in 2005. The next section gives details of other meetings relevant to the SA that were held during 2004/05.

5.2.1.4 Other data included in the SA

Other sources of data included within the SA were gathered from extracts from regular meetings across JSP, benchmarking data, evidence of working with other community pools (letters and emails), commissioned reports and the comments book. These were gathered and then included within the SA report in the relevant place. A detailed list of these data sources is given in Table 5.6.

Table 5.6 Data from other sources for inclusion in the 2004 social accounts (12)

Extracts of minutes of all monthly 2004 Trustees meetings, Extracts of all monthly managers reports for 2004 Extracts of minutes of all monthly meetings for each sub-group (personnel, finance, building and communications) Benchmarking data – standards information e.g. health and safety, training Work done with other community pools Training courses e.g. Lifeguard training, Heartstart Community outreach report Investors in People report Extracts of minutes from staff meetings Extracts from customers comments book Extracts of minutes from super service squad first meeting
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During December 2004 a planning meeting was held with myself, the Project Manager and our Social Auditor. The scope and plan for the next four months of the SAing period were decided with monthly objectives agreed.

The agreed format and structure for the account were to follow SAN guidelines and use actual examples of SAs as templates. The outcomes and response to the SAs from the Trustees would be immediately after the social audit panel meeting and were to be included in the SA. Also it was identified that a strategy away day for all staff, Trustees, members and volunteers (planned for autumn 2005) would use the SAs to develop future plans. It was also identified that to close the communication loop from the SAs with other groups of stakeholders (17, 16) JSP needed mechanisms to engage stakeholders. The communication of the SAs was planned through the annual meeting, quarterly Splash newsletter, the website, reception and on the poolside where spectators sit and could have time to browse these documents.

5.2.1.5 Preparing the draft social accounts

The preparation of the draft report (13) raised issues of presenting and writing the document. The issue of format and structure were addressed by following SAN guidelines and other examples of SAs for example, ASAN available at www.asan.org.uk. These accounts gave an idea of possible structure and an idea of how to integrate all the information that had been gathered into a coherent report (see Table 5.7 for the structure of the SA).

Table 5.7 List of contents of the 2004 social accounts

Mission and Aims
Benchmarking
Organisations Associated with / Member of
Community Development
What do we offer our customers?
Scoping and Methodology of social audit
Stakeholders
What did our stakeholders say about us?
Staff
Adult swim
Student swim
Junior swim
Senior swim
Lessons
Subscribers
Adult dry
Junior dry
Senior dry
Where do we go from here?
What have we learned?
Appendices
Key points in the planning cycle
Trustees
Staff meeting minutes
Super Service Squad meeting minutes
Detailed stakeholder groups
Community Outreach Work report
Investors in People Report

Developing the structure of the report was not a straightforward task as we needed to include current data from 2004 structured around aims and objectives whilst also trying to include information from earlier years to 'catch up' and give a background to the organisation. The draft report took over two weeks to write and was circulated to the panel and Trustees (13) prior to the social audit panel meeting. The full notes of this meeting can

be seen as Appendix D and give an idea of the issues arising from the panel's discussions during the meeting.

5.2.2 Verification by social audit panel (14)

The audit panel meeting was held early in April 2005 and lasted 3 hours. 7 people attended the meeting, the Chair (1), Panel Members (4), JSP Project Manager and Trustee (2). Notes of the meeting were taken by myself and the Chair (Appendix D). The review was detailed with both panel and those from the pool (myself and PM) giving their overall impressions of the account. The main part of the meeting was spent going through the account page by page, with detailed comments and suggestions for improvement and amendments.

There were also suggestions and improvements made for the production of the next SA. The panel members helped on developing the structure, which was probably not the place to work on this, and it would have helped had more Trustees been involved in editorial roles during the report writing phase. The Project Manager and I, felt we had been through the wringer during the meeting (Personal Diary 04/05). The meeting was more rigorous and searching than the Project Manager had anticipated and I imagined it was like a viva would be – total concentration for a length of time on a subject you do know a lot about, but on which you cannot anticipate the questions. The Chair of the panel then went through the audit trail of the data used within the SAs. The audit verified source documents for example, customer questionnaires and minutes of meetings; and no issues were raised.

After the consideration of the SAs (15) they were finally agreed by the audit panel and Trustees and then published (19). The process of consideration included the draft SA report being amended to address issues raised at the audit panel meeting (see Appendix D). The amended document was then circulated to the panel again and then signed off by the Chair (see Social Audit statement Appendix E). The social audit statements and amended SA were also circulated to the staff and Trustees of the pool for comment. The consideration of the accounts took less than six weeks during March to May 2005 and dialogue with key stakeholders was part of this process.

5.2.3 Dialogue with key stakeholders (17)

The SA was circulated to all Trustees and members at both the draft and final stage for comment. The final document (see Appendix C) was put onto the website, the poolside and in the reception area for all customers, staff, volunteers and the public to read with a request for any feedback stated clearly at the front.

The SAs were presented and discussed at the annual open meeting in May 2005. The presentation at this meeting led to discussions on parking restrictions and there being inadequate bicycle racks and this resulted in the local authority offering a grant to build a new area for bicycles and increase the amount of racks. Other recommendations within the SAs were also discussed at the annual meeting and these were then taken forward by the Trustees with more detailed action plans being developed within each sub-group.

As anticipated, the SAs were to be central to the strategic planning day held in autumn 2005 (see detailed section in chapter 6). This event would be for all staff, volunteers, Trustees and members providing an opportunity for feedback and dialogue around the first SA and to develop the priorities and focus for the second phase of SA. The focus would firstly be on how to address the issues raised in the first phase and then go beyond this to develop other priorities that JSP wished to address, for example, a focus on volunteers.

5.2.4 Take action after reflection: set targets (16) and plans for the next phase of social accounts (18)

The experience of phase 1 for JSP raised five main issues that needed addressing. First to review, revise and restate the objectives thoroughly, these were originally written for the Lottery business plan and were no longer relevant and some of the current objectives were not relevant to JSP (see Table 5.4 outline objectives used for questionnaire). The results of the questionnaire demonstrated that these objectives were not the best measures against which to consult with stakeholders, for example the environmental objectives were not clear and needed rewriting; the values of JSP needed to be identified and clearly stated, which had not been done up to that point. Whilst the overall mission of JSP did not change, the underpinning values of the project needed to be understood and made explicit by the organisation to stakeholders.

Second, stakeholder views needed to be gathered earlier. Collecting stakeholder information in January, the busiest month, was ambitious and gave extra work to those on reception. The timescale for this first social audit was tight, and there was a need to start gathering stakeholder views earlier in the year. A solution was to complete a full social audit on a biannual basis.

Third, to try and consult stakeholders in different ways, such as, focus groups, comments and interviews, whilst being aware that not all consultation is appropriate for different age groups (i.e. questionnaire is not suitable for young users). Fourthly there was a need to gather the views of different stakeholders, such as specific customer groups (for example gym users), volunteers, external agencies and staff. The consultation needed to include stakeholder perspectives on wider objectives such as diversity through increased activities for low income, ethnic minorities, disability, older people and teenagers.

Finally, there needed to be a longer consultation and feedback period for Trustees to view the results of the social audit before agreeing the SA. The Trustee sub-groups needed to take up issues arising from the SA within their area (personnel, building, finance, communications) demonstrating the inclusion of the SAing process in the management systems and embedded across the organisation.

Other issues that needed to be addressed within the next phase of SAing were stating clearly and explicitly any mandatory standards, for example safety standards from national bodies. Also consideration needed to be given to benchmarking and quantitative target setting linked to performance. The Trustees needed to be clear about the process by which issues identified in the report were to be followed up, how they planned to disseminate the SAs, encourage feedback and engage stakeholders in an ongoing way. The SAing team must also look at the methodology used and state any problems and lessons learned to inform future phases. The structure of the report needed to include a balance between descriptive and quantitative data.

During September 2005 we started to address the second phase of SAs. The SAN manual did not provide clear guidance on how the social audit process should go from one year to the next. We needed to be clear about the information we planned to gather during the year. The strategic planning day (see chapter 6 for detail) helped inform how JSP would prioritise

the next phase of SAing and the amount of stakeholder consultation that could realistically be achieved.

This section has summarised the experience and outcomes of the first phase of SAs, the next section is my personal reflection on the experience using a jigsaw as a metaphor to assist sense making and reflection.

5.3 Reflection on the experience using metaphor



The use of metaphor can assist in developing an understanding of lived experience (Lakoff, 1993; Miller, 1993; Young, 2001). To make sense of the lived experience (Van Manen, 1997) of doing a SA I have related the ‘doing’ of SAing to the metaphor of completing a jigsaw. The use of metaphor is cognisant with hermeneutic phenomenological approaches (Van Manen, 1997) where writing is an important part of the process of understanding as is acknowledging preunderstandings (those understandings brought to the experience). The use of metaphor has enabled me to question the experience from another perspective whilst identifying my own preunderstandings (Alvesson & Sköldbberg, 2000) of SAing.

Within the next section there are questions next to each jigsaw symbol and these are used as guiding prompts to my reflective personal narrative. For example when considering the jigsaw it could be imagined that it might have no box or lid, a few bits missing and I examine my concerns about where or how to even start the jigsaw. Through the use of these question prompts I have reflected on and developed reflexivity of the experience, whilst acknowledging my preunderstandings of SAing from my management accounting background as the FD of JSP that might have impacted on the experience.



Has the SA been done in the correct order?

Is there a correct order?

The SAN manual provides a framework and sequence that can be followed. The prompt questions develop concerns around how prescriptive the framework is and if the exact SAN sequence is not followed would this be problematic within the JSP setting. Although the SAN methodology states it is a ‘flexible framework’ what this means is not specified and the user is required to develop their interpretation of what that flexibility

means. The concerns I had, from the start, centred round whether it mattered if we did not follow the workbook in the same order. There were some parts of the suggested framework that had been completed before agreement to do SAs had been reached. In section one of this chapter the experience follows the timeline of the the SAing experience mapped against the recommended process (theory) in Table 5.1.

On reflection if the SAN recommended sequence had been followed more closely, then the first phase of SAs might have been an easier experience. But the reality for JSP, written up in section 2 of this chapter, did not follow the exact order suggested by SAN and a set of SAs were produced. I learned from the first set of accounts that the sequence of events for a SA is important, but appropriate flexibility is needed within each organisational setting. Pearce (2001) provides a framework that was flexible and we worked with it in our own way, this might not have been the most efficient or effective but it was the best under the circumstances.



Is there a lid with the picture on it?

Or do we get the lid after the social account is completed?

The lid of the jigsaw gives a guide to those doing the puzzle of what the final picture should look like. The lid does not give the conceptual framework or methodology for approaching the jigsaw. In the case of JSP the lid of the jigsaw is not the SAN methodology, it is the final account produced for JSP. So the jigsaw lid prompt is trying to expand the issue of how do you go about developing a SA, when you have no concrete idea of what it looks like before it is completed.

Acknowledging the final report as unknown until closer to the point of writing and drafting was a problem for me. I was confusing the final document with the conceptual framework. A colleague asked before the SA had started “Are you using AA1000 or GRI⁴⁵?”. I answered “I’m using the SAN workbook...this is a community organisation not a multi-national” (Personal Diary 10/04). I was unsure that my response was adequate. I was trying to communicate that I was following a flexible and appropriate methodology with the purpose of understanding and demonstrating the values of the organisation. But I was not at

⁴⁵ Whilst recognising that there is a small business reporting element of GRI called High 5! it is not aimed at values based organisations, Pearce (2001) provides the most relevant framework for social accounting within a values based organisation working within a community setting.

the time clear on the link between the conceptual framework, the experience (process) and the resultant SA within the context of the organisation.

My professional preunderstandings as a management accountant were confusing my tacit preunderstandings⁴⁶. After doing the account I have a better, but not complete, understanding of the relationship between conceptual framework and practice of SAing within the context of JSP, the development of what and how we 'do' accountability and what SAing could be doing for the organisation.

The question of working without a lid was partly addressed through understanding what the SA was going to be created from. The scoping document started this and convinced the Trustees that doing SAing would be of benefit to the organisation. The process of scoping enabled the stakeholder groups to be identified (Appendix A), which went towards understanding what the jigsaw (SA) was made of and what structure this might take.



Where and how do we start?

Sorting the bits out / putting them face up? Corners or outline? Different colours, patterns together?

The knowing where to start was a challenge, especially if we tried to look at the complete SA. The jigsaw metaphor helps to reflect on the fact that we really did not know what we were embarking on, and that there was no picture (lid) guiding us towards the final report. We could look at other organisations SAs to give us an idea, but there was nothing out there that exactly matched JSP.

My attitude to the process of SAing was to try and be fairly methodical and follow the SAN methodology like sorting out the pieces of a jigsaw. There were already pieces that had been put together (Community Outreach Work report and the Investors in People review report included within Appendix C) so parts of the jigsaw were already developed. A methodical approach was needed, but the order suggested by the SAN framework was not always relevant or easy to follow (section 2 of this chapter).

Knowing what to do with different pieces of information within the SA was at times a challenge, for example, deciding whether information from the Community Outreach

⁴⁶ an unclear belief that SA was a way of recognising, understanding and demonstrating social purpose within JSP.

Report should be included within the main report of the SA or as an appendix was discussed at length at the social audit panel meeting (Personal Diary 04/05).



What type of jigsaw is it? (square, round, shaped, 3D?)

How do we put it together?

These prompts are relevant to our approach to how to do SAs. Firstly, the process of deciding on what the structure and approach of the final report would take developed after we gathered the relevant information from different sources (see for example Table 5.3), this process had followed from the original scoping document (Appendix A). Secondly once all this information had been brought together what needs to be done to it in order to try and make some sense of it and use it and start to document it. The third issue was where to begin with bringing together the draft of the SA document, knowing how to structure this was a particular issue.

We drew on other examples of SAs (ASAN) and pulled together a document that was too large and not particularly well structured or presented. But we had struggled with knowing what to include and what to exclude (Personal diary 03/05). As this was the first account, which had a certain amount of catching up to be done, we wanted readers to be aware of what JSP represented and where it was coming from, so information from earlier than 2004 was included.



Are all the bits there?

Are any pieces broken?

I wanted the SA to be as complete as possible. The issue raised awareness of lost and unrecorded information, for example work the Project Manager does with other organisations often went unrecorded and unrecognised (informal phone calls or unpaid visits). Other areas of uncertainty were around the adequacy of the social bookkeeping systems and whether these were able to provide the information needed for the SA (Personal diary 02/05). There were issues around whether we would ever know if something was missing and how to address this.

Part of the review process for the SAs helped reveal both positive and negative issues that JSP was not aware of or not acknowledging. Examples being the informal help that JSP

gives other organisations, either as advice, time, free use of facilities or small financial donations to other charities. The first phase of doing a SA helped raise awareness and develop ways to record these activities. Also, other information that was missing like incomplete records in the databases prompted action with further training for those using the till. The questionnaire raised the issues of volunteers wanting the timeslots for weekly training sessions to be more flexible (Questionnaire and Volunteer interviews).



This can only be a snapshot, is a snapshot satisfactory?

Will it enable accountability? And what type of accountability?

We made a conscious decision to only consult our major stakeholder groups of staff and customers in the first phase, whilst developing other methods of consultation in later phases. This pragmatic approach allowed us to gain a sense of achievement and completion within the first SA, although the information was not complete. This is not a complete review of the stakeholders as this was not possible in the timeframe. It was also crucial that we did not make the task of completing the accounts impossible thus ending in failure.

In this first attempt at doing a SA, the type of accountability is still largely instrumental and hierarchical. Whilst the motives for doing the account were to develop a more informal or socializing accountability, this was not initially experienced. This is not necessarily a failing at enabling accountability, more to do with learning by doing and developing an understanding of what the accountability relationships are within the context of JSP. Also the best way to approach a SA through the use of a set of objectives and activities (see Table 5.4) originally developed for fund raising purposes unwittingly guided the form of accountability along an instrumental and hierarchical route. This has subsequently been addressed through the review and complete rewrite of JSP's objectives, values and activities.



What will someone else see when they look at it?

Will they see the same thing?

How do they interpret the information?

Or are there certain parts that only reveal themselves in certain circumstances?

Reactions to the accounts: the Trustees were surprised and pleased by the SAs, although they are all close to the organisation the document revealed and reminded them of the different aspects of work that JSP is involved in beyond the every day activities within the building, for example, the development of community outreach work and the networking with and support of other similar organisations. The panel members all noted how JSP undersold itself and did not do more to celebrate itself this was one of the issues that had to be addressed when rewriting the draft document (Personal diary 04/05).

The reaction to the SAs from the wider public was disappointing. We had high expectations of stakeholders engaging with the SA document, which were unrealistic as it was extremely long. Some of the content was used on the poolside whiteboard, and copies were available in reception and on poolside. There were a few general positive comments about the SA made by customers in the comments book but no specific feedback.

There was one instance of dialogue at the annual open meeting when the SAs were presented; at the end of this meeting issues around local authority parking restrictions were raised. The parking issue then led to a discussion that we had received comments from customers, in the stakeholder questionnaire, wanting better bicycle racks to be provided. During this discussion a local councillor stood up and said there was money available for this from the local authority, increased and improved bicycle racks were later installed through a grant (JSP annual meeting minutes). The discussion and the outcome of new bike racks were a direct result of the stakeholder dialogue process.



What was the point of doing this jigsaw?

By reviewing whether SA was a worthwhile activity for JSP it could be contested that the effort might have been put to better use elsewhere. The point of doing SAing for JSP was to a gathering, reviewing and learning exercise. Some of the outcomes from this experience for JSP were not known until the account was completed.

The learning from the experience cannot easily be demonstrated in relation to only one year of SAs. The experience of the first phase is a start from which subsequent and better SAs can develop. The action plan and targets that were set at the end of this first phase were taken forward into the next year and were central to JSP working with the stakeholders at a strategy day and developing their own action plans to achieve the issues raised out of the SA. The feedback from stakeholders was taken on board and things were changed, for example, the volunteers' training.

The practice of social accounting was a personal challenge for me, but not the main outcome of the process, which was the learning for JSP. I discovered that I could practice SAing which I knew about in theory and from others accounts of experience, but had always wanted to see for myself in practice. I surprised myself that I could complete this task, when I had set off on a path not of complete ignorance, but with a naïve lack of experience in SAing for this type of enterprise. Through this process I demonstrated to myself that I could do this, when I had spent so long thinking about it, actually doing something I had thought I could not achieve (Personal Diary 05/05). The practical experience changed my understanding of approaches to SA, as demonstrated through the first phase at JSP this had been fairly instrumental, not particularly confident and quite reliant upon the guidance of the SAN framework. The second phase developed in a different way, I was still lacking in my own confidence in myself and the actual process, but more assured about the positive outcomes for JSP having seen the evidence from the first phase.

It is difficult to comment on or find evidence to support the view that the first phase of SA was a collective experience for JSP. There is some limited evidence from others' views (see for example section 5.4 interview data), such as that of me being seen as a champion for SA. JSP as an organisation did collectively experience benefits through a raised awareness of the mission, a better understanding of explicit values and a need to completely revise the objectives. The final report was not the best SA ever produced although the process and report had some immediate benefit for JSP and moved them closer to achieving a better form of accountability aligned to the organisation's values and objectives. The limitations of the actual reporting can be put aside and the first phase of SA for JSP should be viewed as the start of a longer term endeavour. A longitudinal approach is central to understanding the benefits and successes of SA for this particular organisation.

In summary this section has used metaphor to explore my experience of doing SA and identify certain broad themes the first is concerned with taking a flexible approach to the suggested steps in the SAN methodology. The second theme examines how SA links to process and the development of the resulting final report. The third are grouped around the issues concerning the completeness of the account, the acknowledgement and understandings of the type of accountability being played out within the account and learning by the organisation and individuals through the process of 'doing' SA. These themes are developed further in the next section.

5.4 Interview data

This section develops the broad themes from the previous section on metaphor using interview data gathered from four participants (JSP Trustee (T), Project Manager (PM) and two volunteers (V1 & V2)). The emergent themes are developed through the framework of the different stages of the first phase of SAing at JSP. These stages being firstly the start of the process, secondly the actual experience of doing the accounts, thirdly the social audit panel process and finally learning from the outcomes of the experience. Other emergent themes are in relation to any omissions in the account, tensions and difficulties that arose and trying to identify whether JSP through SA had moved towards a form of increased accountability and what this looks like.

5.4.1 Starting the process

SA is presented in the workbook (Pearce 2001) as a linear process, yet the reality for the pool was not that straightforward and the 'where and how to begin' were not as expected. The process of when and how we were to get started was not clear cut, this was also the case for the PM who found that:

"It was setting the scope...was the most difficult thing, trying to scope what we were going to do and how we were going to do it. And then looking at what we had evidence of, what we didn't have evidence of and trying to summarise perceptions and feelings and the soft issues, comments about the organisation which we didn't really have. We had hard evidence in that we knew how many people we had through and knew what the cash was but we didn't have what they call the softer issues. So I think that was quite difficult,

looking at that area and thinking ‘Yes, there’s a good story to tell but how do we start telling it?!’” (PM).

There was much to review across the organisation to firstly identify what information JSP already held, then work out whether it was relevant and then develop how information would then be gathered (Personal Diary 05/04) for example the process of consulting stakeholders through the questionnaire took over five months from development in October 2004 to analysis. The following section examines experience of gathering data for the SA.

5.4.2 The experience of gathering data

Once the initial problems of where and how to start had been overcome, there were still issues about where we were going during the data gathering. One staff member asked whether we could find an example of another organisation’s account of doing SA so “we could learn from someone else’s experiences? And where they went wrong or wasted time?” (Personal Diary 05/04). Such an ‘account of a social account’ was not included in the the SAN framework or any published accounts that I examined.

One area that caused difficulty was consulting stakeholders, particularly the customers of the pool. The Project Manager remembers from the overall experience of gathering data as:

“difficult to do, because all questionnaires, in this type of place, whatever it’s for...people just don’t like filling in even if they’re a three-second questionnaire, people get so many in their life now – we struggled...I don’t think that had anything to do with what we were asking, I think it was just the fact that it was a questionnaire” (PM).

The value of the information gathered from the questionnaires was considered an issue:

“some of it was good, some of it wasn’t, I think it told us a lot of stuff we could’ve guessed beforehand...I was surprised about the training comments on the equality of training comments which came out – it wasn’t an unfair comment – but having said that it made us think a little bit more about the volunteers and training the volunteers and perhaps including them more” (PM).

Other interesting issues were from:

“the public – we asked questions about the energy, the use of the building and how the business was going and people just didn’t know. The public don’t know how well we’re doing as a business, I don’t think they care, I think all they want to know is that we’re open. Are we an energy-efficient building? They don’t know what kit we’ve got, they don’t know what we do so it begs the question why do they not know, do they not want to know or simply they’ve never thought of asking before? We all take things for granted and if we go to the supermarket you expect the produce to be cold but we probably don’t know the technology working behind that unless you’re a techie person...some will but some won’t” (PM).

There were difficulties in doing a SA these were mostly processual and follow in the next section.

5.4.3 Tensions / Difficulties

There were numerous tensions and difficulties that arose during the SAing period. The main issues that arose were firstly operational, time and resources, and secondly around sensitivity and transparency, whether something could remain confidential if reported and whether the questionnaire was the best form of gathering feedback that could be critical or controversial.

First, the operational aspects of data gathering were onerous for staff members. The questionnaire required that staff at the pool were asked to take part in extra work, especially during very busy times such as when the questionnaire was being distributed and completed. Also, asking them to take on extra duties around the processing of the data. There were also negotiations around my role with the expectation that I would resume the role of Finance Director and sort out the Financial Accounts as a priority along with the annuity from the City Council and early repayment of the loan.

The Project Manager was asked his views on the best way of overcoming time and resource barriers:

“we had a champion in you if you like, I think there’s got to be somebody in the organisation that can push that and I think they need someone who can, from a bit of an independent view, go in and try to do the hard work of trying

to persuade people to do it, it's got to have that person to drive it through" (PM).

The role of champion was seen as the role of someone from the board of Trustees:

"it's going to be difficult for the manager or senior staff, because they're seen in a certain light and I think if you're looking at people and changing the way they perceive things, because it's new, you need a new person to do it or someone different to do it. So I would say someone who was recognised and someone who was going to be respected and they could come and really champion it, really push it through, someone who's got the passion to push it through. I think that infection will quickly spread, it's going to cascade" (PM).

Whereas I viewed being a champion of SA as problematic, not wanting it to be my 'pet project' seeing over reliance on a single person as a route to failure in the long term. (Personal Diary 05/04) and not following the central tenets of a participatory action research approach.

Second, there were issues around how to include sensitive issues within the SA. During the year there had been one staff grievance issue. The PM did not want to include this grievance within the account, as this would be easily identifiable owing to the size of the organisation and the nature of the issue. It was decided that it was not to be included in the account due to issues of confidentiality and anonymity. A Trustee summed this up as:

"sensitive issues not being included in the SAs, but that, to me, is an issue of size; we can't put sensitive HR issues in there or anything because they're too easily identifiable" (T).

A 'complete' level of openness and accountability could therefore not be claimed.

Other difficult issues were not excluded for example:

"the most uncomfortable – not difficult thing – was on the staff survey, when it appeared that we weren't training or weren't offering training to all the staff, I felt a bit defensive about that because I thought we were and I still think that that one comment tends to skew the rest of them" (PM).

Volunteers were asked their views on what was useful about SAing:

"staff training...it might not always be something you particularly want to address. But I think it's a very useful outcome another would be ...parking is

such an issue but then it's back to environmental stuff and we would rather people walked or cycled. And now there's cycle racks and things for them" (V1).

Yet the volunteers interviewed, who had completed the questionnaires were not expecting feedback and were surprised to get indirect feedback through changed training:

"We filled in the questionnaires and we weren't particularly expecting specific feedback except the training did get changed. We obviously got feedback when you went to the AGMs and reports were given and that indirect feedback... 'Where are we going with the pool?' which you did get but only if you went to the AGM" (V2).

The feedback going on within the organisation demonstrates changes occurred as a result of the dialogue developed through the SA. The following section examines producing the final report of the SA.

5.4.4 Producing the report

Knowing how to produce an account was harder than anticipated for example, the structure and format for presentation and writing. SAs for other similar sized organisations and at a similar stage of starting to report were chosen. An exemplar like Traidcraft was helpful, but limited as their experiences were different to JSP for example history of reporting, size, focus, scope and data systems. JSP had to develop their own understanding of SAing through their own practice.

Meeting deadlines whilst producing the account was difficult for example, writing and completing the SA in time for the audit panel which had to be arranged much earlier in the year. During the writing up⁴⁷ of the SAs I found the experience difficult because there was no support with editing or reviewing the report. There was limited help from some individuals who were asked to input data / text into the account. The involvement of Trustees at this time was recalled as:

"I remember the document, I remember the discussions about phasing the work and I remember the discussions about what are the really important

⁴⁷ The initial writing period took about 10 working days including drafting, redrafting and circulating (although there was little feedback and not many amendments)

things that we should do first. But I don't remember a lot about the details of what went on over that period." (T).

The audit panel provided helpful and practical comments to improve the structure and presentation of the account.

5.4.5 Social audit panel process

The Project Manager found the social audit panel experience to be:

"interesting, I thought it was good, I quite enjoyed it. I was quite impressed by the depth of the questioning and how the panel had read the report - really really read the report. I thought their comments were positive and they were trying to guide us in how it was structured and I thought the comments were valid, I didn't disagree with anything there. I was just quite impressed with how much the panel had gone into it and how much they understood it and they understood the social aspects side but didn't really understand I think our operational side...yet they grasped that quite quickly and I thought it was a good meeting because they had their point of view, we had ours, and it wasn't a question of 'We don't agree' it was a question of 'OK, how can we get this to move forward from there?' ...it was quite a searching couple of hours...it was a good meeting" (PM).

The members of the panel having combined knowledge on SAing and auditing, the organisation and the leisure sector gave breadth to the review process.

The social audit panel provided external comment and suggestions on the SA. The panel process was important to the SAing process for the Project Manager:

"people would want to know 'How do we get assessed?' and so you say 'Right, you're going to have to go in front of a panel' and as long as you involve people who understand....J⁴⁸ knew nothing about SAs at all, but knew about leisure and knew about researching that type of stuff and I thought he brought another perspective which is quite good" (PM).

The panel process was not seen as problematic and cost was not raised as an issue at this point, although it did at a later date. The external verification and recommendations were seen by the Project Manager as central to the learning from the SAs for JSP.

⁴⁸ 'J' was a social audit panel member and a representative from the local authority leisure services.

5.4.6 Learning from the experience

JSP was learning about SA during the first phase of the SA. The organisation was discovering what material was needed and improving the social bookkeeping processes through a realisation as to what material that we needed for the accounts. The embedding of the SAing process was further developed when recommendations from the first SA were taken up by the sub-groups and staff. The SAs subsequently became an agenda item across all sub groups and at Trustee meetings with issues raised out of the strategic review being taken further during the next SAing period.

The use of a mission statement and detailed objectives are the starting point within stage two of the SAN methodology where it is recommended that this is fundamental to the process as a foundation for SAing. The detailed objectives used by JSP to support the mission statement for the first phase (an outline is in Table 5.4) had been developed for a business plan to support the Lottery bid in the late 1990s. These objectives are focussed towards supporting a business case and not a community enterprise, with the omission of a values statement. There was not enough time to revise these objectives during the first phase of SA. The objectives were reviewed and amended during Autumn 2006.

An example of how the objectives were unclear and needed a better focus is provided by the environmental aspects of JSP. The questionnaire in the first phase referred to environmental objectives and demonstrated the low level of awareness the major stakeholders have of the environmental policy and activities⁴⁹. As a high energy, water and chemical user there is a need to report on these impacts. An improved focus has been achieved in later phases of SAing with increased reporting on improvements and the use of longitudinal data. This improved awareness and focus is part of the revised objectives for JSP.

Part of SAing enables the organisation to reflect on what the actual values are and if they are explicit, which was not the case for JSP, and to decide whether these are suitable or need rewriting (see Figure 5.1 stage two). The stakeholder consultation using the questionnaire was based on these statements and we learned from this exercise that the values of JSP were not integrated with the mission statement and objectives and this was addressed through the

⁴⁹ These were partly addressed through the 2005 SA and developed further during 2006, through an energy review of the building, measurement of the carbon footprint of the organisation and development of an overall strategy for improvements. Communicating this information back to stakeholders has been through the SAs.

revision. During the early stages of SAing we would not have been able to change them significantly as the main focus of the organisation was still a traditional business focus, for example one Trustee remarked on ‘values’ not being relevant to us as they were too subjective (Personal Diary 05/05).

One response of the Trustees and the panel to the SA was the power of the document. This ‘power’ was seen by bringing together many disparate items which were all in the public domain but either forgotten or hidden, this allowed those involved to see all the achievements of the organisation over the year and enabled the SA to be partly celebratory in nature⁵⁰. The reaction of Trustees post completion of the account and the ease with which they subsequently accepted and included SAing within the management structure (sub meeting agendas and the strategic planning day) demonstrated their approval of the process and outcome.

During the annual meeting where the 2004 annual reports including the SAs were presented, JSP demonstrated changes from the experience for example the cycle racks and increased volunteer training times “now it’s a lot more – we now make an effort.” (V2). However, whilst there was learning from the SA there were also issues around omissions.

Omissions that arose through limiting the scope of the account were agreed by the Trustees. The focus of the first SAs was consultation with the biggest stakeholder groups, staff and customers. The limited scope meant that other groups for example, volunteers and wider community were not included. The omission was explicit and it was to be addressed through the planned consultation with other stakeholder groups through later phases of SAing. JSP never considered their SAs to be complete, although the accounts were lengthy, a Trustee thought:

“you’d be conning or kidding yourself if you thought they were complete. I think there are always things that can be added to them and there’s things that need to be revisited and can be looked at further - things like environmental issues, there’s lots of things that still need to be developed” (T).

Whilst the approach of not trying to achieve full stakeholder consultation during the first attempt was considered reasonable:

“I thought the approach you had from the start of doing it in a slightly phased way is the sensible pragmatic way of going about things because people can

⁵⁰ This was raised by the social audit panel who asked that the first draft be changed to include a more celebratory tone to the document.

only absorb so much. If you had, by some miracle, produced the first set of SAs which dealt with absolutely every issue, people would not have been able to understand it just would have been too much for people” (T).

Despite the difficulties faced during the development of the SAs, both Trustees and Project Manager were convinced from the experience of producing phase 1 of SA that this had been a valuable experience and that there was a future for SAing in JSP. It was agreed to develop a second phase of an interim SA for 2005 and to report on this during 2006.

5.5 Chapter summary: development of emergent themes from phase 1

This chapter provides a narrative of the first phase of SAing for JSP in three parts, an account of the experience, reflection through metaphor and interview data. The inclusion of the first person reflection on the experience of SAing allows sense making of some of the associated issues. The resultant insights give a view of how JSP developed their approach to SA, whether this is the ‘correct’ way is not at issue but the way it happened in this organisation. The chapter has followed the timeline of how the experience of SA developed for JSP, but also demonstrates how the experience was not a linear process, messy at times and in places incomplete. This sense making of the three part narrative has led to the development of four broad emergent themes listed in Table 5.8, which also gives an overview of where the evidence base for each theme is developed across the three sections within this chapter.

The four themes emerging from this first phase have a more inward and operational focus. The focus is also instrumental and demonstrates the organisation taking stock of itself through the first SA. The SA does not demonstrate how the account can impact on wider society, rather how the account helped the organisation move towards a better understanding of what it is doing and what it stands for through values. The SA during the first phase helped JSP develop a better understanding and the experience was overall a rather unsure one of feeling our way and following guidelines as much as possible. This instrumental approach resulted in a fairly unsurprising SA which was as much about getting started and understanding the operational aspects of SAing as it was about JSP moving closer to an understanding of their role within the wider context of society.

Table 5.8 Emergent themes developed from sections 2, 3 & 4 of chapter five

	Emergent theme	Experience of SA (section 2)	Reflective Metaphor (section 3)	Interview data (section 4)
1.	Detailed SA operational issues (method and framework) the experience of doing the accounts: Where do you start What order to follow What data do we have What data do we need Overcoming resource issues / having a champion Tensions / difficulties Producing the report	√ √ √ √ √ √	√ √ √ √ √	√ √ √ √ √ √ √
2.	Learning by doing Learning from the outcomes Omissions	√ √	√ √	√
3.	Accountability Individualistic – collective aspects		√ √	√
4.	Longitudinal aspects and the future of SA within JSP		√	√

The first theme comes from the detailed operational issues associated with doing the accounts, where and how to start, what order to follow, what data is needed and what did we already have through to the production of the report. Others found the experience quite difficult. The Project Manager remembers the scoping, gathering information from the questionnaires and the audit panel process as demanding experiences; whilst Trustees were not quite as aware of what went on during the year. Also, some of the data gathered was not useful to the SA, for example subscriber data and some questionnaire data.

The Project Manager saw the ways of addressing time and resource issues as closely linked to the role of a champion, these being crucial to the process. I was concerned with the role of a champion within SA being seen as ‘the champion’s’ personal project and others not being as involved which is not the aim of a participatory approach. Other difficulties and tensions arose during the year through time pressures for me at crucial points in the phase. Tension arose when staff tried to get questionnaires completed at busy times. Other issues developed around personal agendas, sensitive issues being included and the cost implication was the social audit panel fee. The fee was a cost in addition to the financial audit fees that had increased significantly during the year.

The production of the final report was not an easy task, the actual SA document was lengthy at seventy two pages (including appendices) and there had been a lack of editorial guidance. There was a tendency to include everything we could lay our hands on this being the first SA. The layout and presentation of the document were also in need of amendment and partly addressed through the audit panel meeting.

The second theme explores the learning experience for JSP this has two aspects, one being the doing and the other through outcomes and feedback. Within the organisation there were examples of change and learning that happened directly through the SA process, for example the volunteer training, the cycle racks and the recycling facilities changed. There were improvements to the information gathering and bookkeeping systems and produced a final report. The overall reaction to the account was positive especially from within the organisation with surprise at the amount of external activity going on beyond the core of swimming, gym and community room.

The realization that the SA had not reported specifically on values was an omission along with some of the objectives used not being appropriate. The values and objectives were subsequently reviewed during 2006, this issue supporting the emergent theme of learning. The omissions are recognised as part of the learning for JSP. The original scope of the SA acknowledged it was not possible to provide a complete review of all stakeholders.

The third theme acknowledges the issues of accountability and tries to move towards identifying actual forms of accountability developed within JSP and the SA. The majority of the accountability relationships and feedback mechanisms developed in this first phase were formal, through regulatory relationships (for example safety, financial), others were at first informal. The consultation process with the older people and teenagers were informal (see Appendix C) but these then developed into more formal relationships as courses and activities were developed. Other relationships were through informal channels of communication, such as chance remarks and comments.

The fourth emergent theme examines the longitudinal aspects of SA for JSP. Overall the first phase of SAing was considered a success for JSP and the Trustees wanted to continue with SA for 2005. The development of information that could be used both internally and externally was revelatory for JSP with the information generated considered as valuable.

Chapter six reviews the second phase of SAs which started by focusing on the recommendations and plans for action stated at the end of the first SA. JSP planned to improve the interim SA in this second phase through consultation with different stakeholders, using different data gathering methods and presentation of the account.

Chapter 6

Phase 2 of social accounts (2005)

6.0 Introduction

The second phase of social accounting for JSP was clearer in focus and approach, using the experience of the first phase as a starting point. By building on and learning from the first phase, JSP could start to address the recommendations from the social audit panel review process. The Trustees had agreed after the first SA experience that the second year of SA would result in a shorter interim report⁵¹ without an audit panel.

The chapter reviews the experience during the second year of SAing. Whilst drawing on the experience from the first phase of SA (chapter five), the reactions to the experience of phase two of SAing are included using different voices from within the organisation. Sources of information used in chapter six are: the interim SA (see Appendix F), reflective diary, minutes of Trustees meetings, sub group meetings, staff meetings, five interviews⁵² with the Project Manager (PM), Trustee (T), two volunteers (V1) & (V2) and a member of staff (S), and feedback from a second story dialogue session⁵³.

Chapter Six is divided into six sections with the first setting out the three stage SAN model (Pearce & Kay, 2005), the second follows the timeline of the experience of the SAs through the year. The third section of the chapter reflects on my experience of these SAs through the use of metaphor. The reflection provides insights and develops broad themes that are further explored later in the chapter. The fourth section uses the findings from five interviews to develop themes and issues on different stakeholder views of the SAs in JSP. The fifth section develops some of the themes from a second story dialogue session to further expand on the interview data and the reflection through metaphor. The final section summarises the emergent themes from the chapter.

⁵¹ A biannual full report and audit panel would be better suited to the size and resources available to JSP.

⁵² The interviews were with same people as in chapter five.

⁵³ The first story dialogue session was included in chapter four during the initiation and resistance to social accounting.

6.2 Phase 2 - Doing social accounting at JSP

The SAN workbook (Pearce & Kay, 2005) had been updated since the first SA and now used a three step approach instead of the five stages in the previous manual (Pearce, 2001). The reduction to three steps demonstrates SAN trying to make the SAing process more accessible and manageable. The updated three step process see Fig. 6.1 includes a preliminary 'getting ready to take the three steps' section, which would have been helpful as guidance with the first phase for JSP. A mixture of both the new SAN methodology and the cyclical approach of All Saints Action Network (ASAN) (see Chapter Five Fig.5.2) were used to structure the second phase of SA.

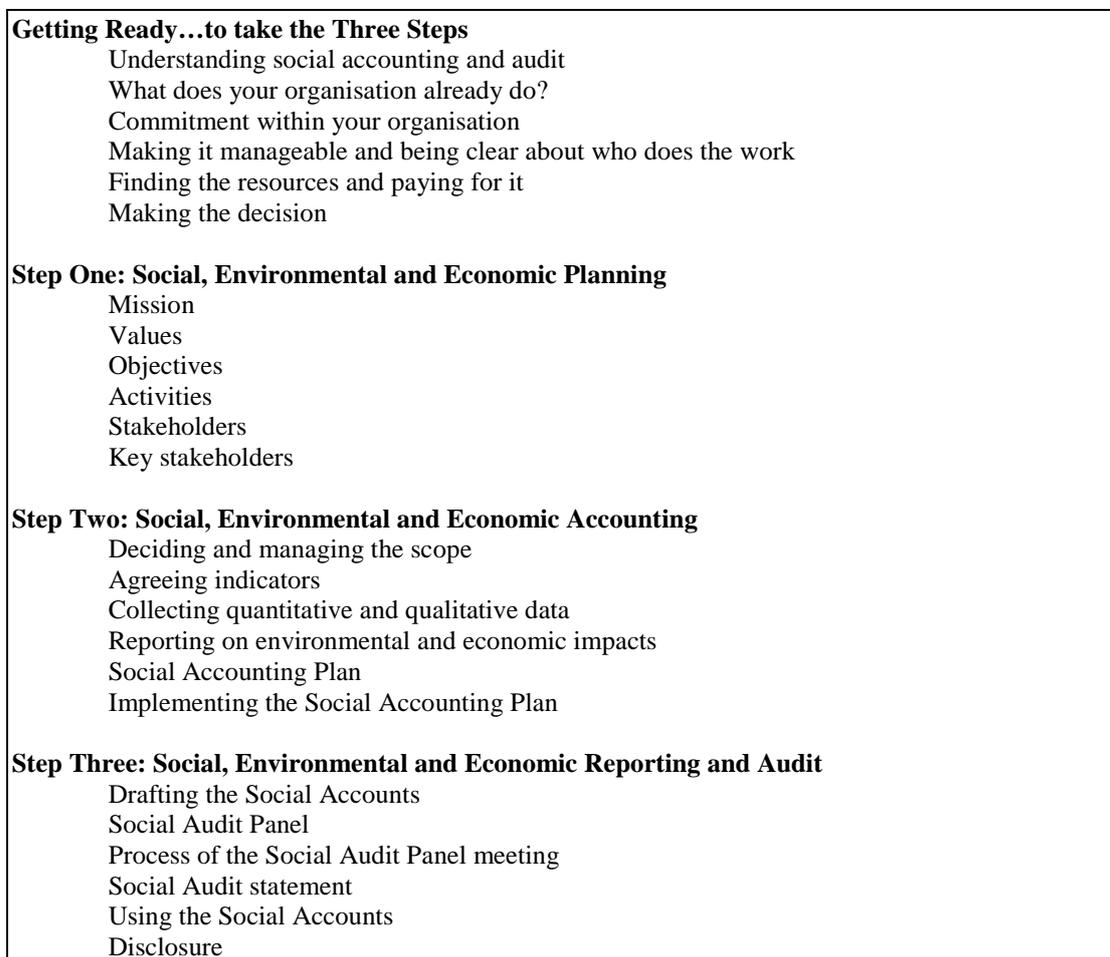


Figure 6.1 The three step framework for developing a social account (Pearce & Kay, 2005)

The Project Manager (PM) when asked to compare the second phase to the first phase of SA summarised it as:

“much much easier because first of all we didn’t have the questionnaire part, which took a big lump out, and I think all we were doing was really looking at the stuff we had identified in the first one and then just saying what we had done to either improve that or address that. So there was *less* to do I felt and we had a head start”

whilst also having in:

“general a better understanding of why we were doing it. For example public comments and letters – when you get a lot of compliments and a lot of comments you tend to just let them wash over you after a while but we had no evidence of all these things and now *I’m* certainly more aware and I’m trying to get the staff to be more aware of other comments that people say which could go in the SAs...I think we’re better now at trying to capture those” (PM).

The focus of the first section is on doing the second phase of SA at JSP. The section is structured according to the SAN three stage framework in Fig. 6.1. The getting ready and first stages are not referred to as they are not relevant for this second phase. Stages two and three are referred to where relevant, the exception being the social audit section as this interim set of SAs did not go through this process. The recommendations from the first SA in 2004 (see Table 6.1) were used as a starting point for the scoping for the second phase of the accounts.

Revise and restate the objectives.
Identify and state the underpinning values of the project
Staff consultation should be broadened to include their perspectives on wider objectives.
Include data on environmental impacts and consider more specific environmental objectives
Can future phases look at diversity issues in addition to disabled e.g. low income, ethnic minorities
State more clearly and explicitly any mandatory standards that must be and are adhered to.
Consider benchmarking and quantitative target setting linked to performance.
Agree relevant benchmarks and standards
Put descriptive and quantitative data in one place.
Integrate the process more fully into planning and management systems to ‘embed’ it more
State the process by which issues identified in the report are to be followed up.
Dissemination: State plans to encourage feed back and engage stakeholders in an ongoing way.
Methodology: State problems and lessons learned to inform future phases.

Table 6.1 Recommendations from first set of social accounts

The timescale of the second set of accounts is outlined in Table 6.2.

May 05	Completion of 2004 SA
Sept 05	Reviewing bookkeeping for SA
	Preparation from 2004 for strategy day
Oct 05	Deciding focus of SA through strategy day
Nov 05 – Jan 06	Outcomes from strategy day and planning SA e.g. volunteer survey
Feb – Mar 06	Gathering data
April - May 06	Writing and reviewing SA

Table 6.2 Timescale for second phase of social accounts

The relevant source documents for the second phase of social accounts can be found in Appendix F which contains the 2005 JSP Social Accounts (Strategy day priority list, volunteer survey and Trustees survey are all included as appendices to this document). The next section examines the scope of the SA.

6.2.1 Social accounts 2005: deciding and managing the scope

At the October 2005 finance sub group meeting the outcomes from the first SA were discussed along with plans to address some of the recommendations. Preparation for the strategy day in November was also discussed. The first SA was to be used to focus the strategy day by starting with the positive outcomes of SA and then leading into group discussions to decide the priority for research over the next 12-18 months. The plan for the day included an update on SAs for anyone new to JSP (source: minutes of October 2005 finance meeting).

During October 2005 the strategy day, which JSP runs on a biannual basis, was held. The following section examines the strategy day where the first half was used to decide the scope of the next set of SA and which stakeholders should be consulted. The second half of the day was used to look at specific issues and develop long term plans. The purpose of the strategy days in the past have been to stand back from the day to day organisational issues and decide on what JSP would like to achieve in the longer term. The strategy days were facilitated by a Trustee and the outcomes included in the management process via Trustee meetings. The plans and outcomes from previous strategy days were not always followed up or completed.

The Trustee interviewed saw the second set of accounts as useful for the purpose of supporting the strategy day held in October 2005:

“it was partly to do with the SAs...we might have had a strategy day if we weren't doing SAs, I don't know, we might not, but in a sense it's the outcome of the strategy day which I thought was pretty important in moving forward” (T).

The day was attended by more than 20 staff, Trustees, volunteers and members. The day was facilitated by a member of JSP and started with an introduction to JSP's SAs. A discussion followed that focussed on what the pool represented to everyone and where / how the group saw the future of JSP. The discussion ranged from 'what is special about JSP?' to 'the central geographic location within the community' and 'how do we know the answer to any of these questions?'. Other issues raised were problems of capturing some of the informal interactions between the JSP and customers. The informal dialogue between the staff and customers is a central part of the way the pool is run. After the discussion session the group then moved into smaller groups.

The small groups discussed their ideas of projects that could be included within the next set of SAs. The ideas from each group were listed on a flipchart and consisted of 19 different planned projects (see Table 6.3). In order to rank the projects, each person in the room was given 10 stickers (votes) and asked to put them against the project that they wanted addressed before others. They could put more than one sticker against those they felt strongly about. The group decided the important issues by ranking them according to the amount of stickers (votes) against each project. The greatest amount of votes was given to doing more for the volunteers and communicating better with them (see Table 6.3). The ranked list was then given either a high, medium or low priority (see Table 6.3) relating to the ideal timescale for starting the project. High priority projects were to be completed within 6 months, medium - 12 months and low 12-18 months or longer.

Activity (in ranked order from highest to lowest votes)	Priority H/M/L
Volunteers – Wet – Dry Do more for them / Communicating better with them (email list)	H
Social Events Increase these and not just for fundraising purposes	H/M
Documenting indirect feedback (through casual conversations or comments) What do you like about the Pool? What do you dislike about the Pool? Using things like: Post Its / Pictures / Star systems Comments being visible (e.g. whiteboard)	H
Links with Schools , for example engaging with: West Jesmond School / Heaton Manor School	H
13 – 17 Age Group Priority ‘Club’	M
Knowledge of / About Us History of Pool / DVD – screen	M
Activities Occurring Outside / Away from Building Skateboarding / Running / Walking	H
Focus Groups (run by someone external to JSP) Feedback from children / Feedback from Schools	M
Non-users Who are they? Why are they not using the Pool? Dead periods – encouraging users, both wet and dry	H
Outreach Special websites / Primary Care Trusts	M
Most value to community Upstairs space	M
Masters Survey (sharing information) Repeat this type of survey with other groups Comments book	M
Older people who never swim Swim phobias / GP referrals	M
Effects on direct neighbours Noise, parking Response? Providing feedback	M
Holistic Models of Health Not just physical (emotional, social) Boundaries	M
Meetings as feedback Trustee Meetings (invite public) Sub groups (invite staff)	M
Report who is using Pool Within the social account – who has learnt to swim etc Providing figures over the years	H
Kids Groups Parents pressures / National test	M
Make up of each user group Within each group – who? And why are they not using the Pool? Non user info	M

Table 6.3 Strategy day outcomes: what do we want the focus of our next social account to be?

The overall outcomes from the day were a prioritised project list with agreement as to who was responsible for each one. The list was used to communicate within the organisation what the outcomes agreed at the strategy day were, as some had not been able to attend due to working at the pool.

A project concerning better communication with volunteers was given the highest ranking and priority (Table 6.3). As part of this project a survey was carried out by the volunteer coordinator (full results of the survey are included within Appendix F) and a comment from one volunteer interviewed was:

“it’s quite a good thing to be doing to be aware of why the volunteers volunteer. The reasons I volunteer now are not the reasons I volunteered when I was 16...it gave you experience if you wanted to apply for jobs elsewhere, not only did you have a qualification but you had experience, you had your free swims. Now free swimming isn’t as important as it was to us when I was 15/16 and I had no money and I don’t need the experience anymore so you volunteer now for different reasons and I think it’s quite good to see why we have quite a wide range of people, because the volunteers aren’t just young people” (V1)

Also it is of interest to other volunteers as to why Trustees volunteer:

“I think it’s interesting to see from the 2005 accounts what the Trustees have said about why they are still involved with the organisation⁵⁴. Given that a lot of them have been involved from the very start, and the reasons have probably changed because the nature of the business has changed quite a lot, and yet we’ve still got the same people there” (V1).

Other reasons for volunteering were the social side:

“we enjoyed volunteering because our friends were there, we went out, it was a very sociable organisation to be involved in and something you want to build on”

The positive comments also included volunteers views of:

“friendly staff and I think it’s nice to know your strengths as well as your weaknesses...not losing volunteers is important or losing the friendly atmosphere and by being aware of what you’re good at and what people

⁵⁴ see Appendix F 2005 social accounts for the full results of the survey.

appreciate in the pool, you know what you really need to keep as well as what you can improve” (V1).

Other outcomes from the strategy day were a focus on how to deal with pressure on the limited space during peak times when capacity was reached in the gym, pool and activity room. Alternative activities outside the building were started to address this constraint. The Trustee interviewed had a positive view of this development through the strategy day and the SAs noting:

“it doesn’t matter whether someone makes a direct link between the strategy day and the SAs, but I think the fact that we had that discussion and we identified the fact that you couldn’t keep cramming things into the building – but we had a tremendous resource (i.e. people) which we could use in slightly different ways. I think that was a very useful conclusion...those sorts of ideas don’t always happen naturally unless you take a little bit of a step back” (T).

The strategy day provided the focus for the next section that documents the sequence of gathering data during the year.

6.2.2 Collecting quantitative and qualitative data for the accounts

The projects (see Table 6.3) agreed at the strategy day were the focus of the SA for 2005. By January 2006 a survey of volunteers was ongoing and a survey of members and Trustees had been conducted. The results of research into why members and Trustees are involved with the project was distributed at the January 2006 Trustees meeting (see Appendix F for the full report) and discussed. Other examples of outcomes and developments from the strategy day were a tour of the building for Trustees and members and involvement with the community Winter Festival.

During a planning meeting in January 2006 the priority list from the strategy day was updated and what was still outstanding discussed. The plan for the next three months with a final deadline for an interim SA was produced. The need to rewrite the objectives and values was also discussed this was being driven by the next Investors in People review and from the first SAs.

Also, the recommendations from the first SAs (see Table 6.1) were revisited these generated developmental questions by reflecting on what we did, can we improve this? how do we hit

more stakeholders?, and where can we obtain benchmarking information?. An example was the environmental objectives to be documented and understood through evidence of carbon footprint, recycling, transport, suppliers and a review of resource usage and future needs.

An environmental information system was developing and provided records for energy and water consumption going back to 1997. Swimming pools are large consumers of resources and the records demonstrate usage has reduced over time. The transport choice for customers was an issue with users being encouraged to walk, cycle or use public transport to reach the pool. The parking restrictions around the pool encourage walking and cycling and cycle racks were installed. The staff and customers are asked to recycle materials, using visible receptacles at several points in the building (Personal Diary 01/06).

At the February 2006 Trustees meeting issues raised were the letter from Social Enterprise East Midlands thanking us for hosting their visit, getting the Project Manager to find notes and records from the focus group with the local primary school, copying comments book, getting minutes from all staff meetings and super service squad meetings for the year. Also the structure and scope of the interim SA report needed to be progressed. The mission, objectives and values review was to be started and progressed with the Project Manager (this did not happen until later in the year). Other pieces of information that were gathered: feedback from the SAs being on the SAN website; information on Heartstart during the year; progress on environmental report and a volunteers survey was to be completed during March.

At the March 2006 Trustees meeting there were presentations of a SA update, a year end update and the 2006 budget. The application for some community funding was discussed, with the aim of using the money on a community development role. The story board for the interim SA was developed and a structure for the SAs agreed. The structure was to include an introduction, the issues raised by the first SA with a list of all actions against these, benchmarking, strategy day priorities and an update of progress on each one.

6.2.3 Drafting the social accounts

When starting to write up the SA the structure was an important consideration in order to make sense of, and include information gathered through, the social bookkeeping systems. Examples of this information include the comments book, courses information, the

volunteers survey, a gym users survey, minutes of all Trustees, sub-groups and staff meetings, evidence of supporting other pools / community organisations and figures from databases (till and subscriber information).

The structure of the report was central to sorting, presenting and sense making of all the information within a shorter interim SA report. The report followed a similar structure to the first SA and was driven by a focus on documenting progress against the recommendations in the first SA and the priorities from the strategy day (Table 6.5). The report was 29 pages long and took over 3 weeks to write.

- Introduction**
- How the 2004 social account changed our management process**
- Addressing the issues / recommendations from the 2004 social account**
- Objectives and values**
- Staff consultation – volunteer survey**
- Action plan notes from strategic planning day**
- Summary findings from Trustees and members survey**
- Environmental impacts and objectives**
- Diversity issues**
- Mandatory standards**
- Benchmarking**
- Integrate the process into planning and management systems**
- Process by which issues identified are followed up**
- State plans to encourage feedback**
- Methodology: state problems and lessons learned**
- Plans for 2006 social account**
- Appendices:**
- Trustee / Member survey**
- Energy and Water Usage**
- Staff meeting minutes**
- Super Service Squad meeting minutes**

Table 6.4 List of contents of the 2005 social accounts

The overriding theme of this unaudited interim report came from the focus on volunteers including information gathered from volunteers, trustees and members. The focus on volunteers was the first priority agreed by those who attended the strategy day in October 2005. The report drew on the previous 2004 SA and documented progress against recommendations and concluded with plans for the 2006 SA.

When the draft report was completed it was circulated amongst Trustees, members and staff. The first feedback from the Trustee interviewed was “these look great, and I have no significant comments. It’s very useful to have all this info in one place” (T). Additional feedback was received at the next Trustees meeting in May, such as:

“really important to be seen to be ahead of the game and really useful for fund raising” and “I read them and thought they were good, all the information was useful. A good thing to have done” (T).

Activity	Comment / update / progress	Completion	Priority H/M/L
Volunteers	Ongoing, all volunteers emails have been collected and questionnaire to go out	Ongoing (March)	H
Social Events	Wine tasting	Ongoing	H/M
Documenting indirect feedback	Indirect comments book is now in use Other activities planned	Ongoing (April for SA)	H
Links with Schools	Initial contact made with, West Jesmond School has been visited	Ongoing (March)	H
13 – 17 Age Group	Funding being explored (see outreach post below)		M
Knowledge of / About Us	Data gathering – request for information on website	Ongoing	M
Activities Occurring Outside / Away from Building	Funding applications being researched	Ongoing	H
Focus Groups	Contact with schools already made	Ongoing	M
Non-users	Project for schools -teenagers -disabled Elders council Also part of outreach post	Ongoing	H
Outreach	Successful bid £3000 funding	March 2006	M
Most value to community	Free times available for community groups		M
Masters Survey (sharing information)	Survey of masters Survey of gym users (March 2006) New comments book in place		M
Older people who never swim	Referrals	Not started	M
Effects on direct neighbours	Comments book Survey		M
Holistic Models of Health	Nutritionist now available	Ongoing	M
Meetings as feedback	Splash – notice about meetings Put up notices Record attendances (at meetings)	Ongoing	M
Report who is using Pool	Collecting data for 2005 social account	Ongoing (Apr	H
Kids Groups	Informal comments from parents -poolside during lessons?	To be started	M
Make up of each user group		To be started	M

Table 6.5 Evidence of progress against the priority list for the SA (developed at the strategy day)

One member said it was an impressive document and another Trustee started to suggest ways of capturing data for the next SA such as surveys at events and offered to help with the

production of the third SA (Personal Diary). Other detailed feedback included a request to remove names from the some of the tables for anonymity. Amendments were made and the final document was ready for presentation at the annual meeting.

6.2.4 Disclosure

At the Annual Meeting where the reports for 2005 were presented there were over 20 people in attendance including local councillors. The Chair opened the meeting and included many direct and indirect references to the SAs for example the strategy day, ‘gems’ of information held within the SA like a volunteer finding a wife (see Appendix F:356), environmental issues specifically energy consumption. The chair strongly recommended everyone read them. He also recognised the work that went into them and the value of doing them was stressed plus JSP being an exemplary organisation and leading the way by producing SAs. The Chair also mentioned how the Project Manager and I had given presentations to the wider practitioner and academic community on what we had done with the SAs.

The approach to developing the information and reporting for the second set of SAs was a more coherent experience. The next section examines my personal reflection on this second phase using the metaphor of a garden as a method of hermeneutic sense making.

6.3 Reflection: experience of social accounting using a gardening metaphor



“Gardens are never completely right, and perhaps the allure of the garden is that it is never, ever right” (Dillon, 2007:39).

Using a gardening metaphor has resonance for me. It acknowledges my preunderstandings of dualism, SEA, environmental philosophy and the practice of social accounting. My MA dissertation was on the topic of feminist environmental aesthetics and women gardeners (see extract Appendix G) and the work of Gertrude Jekyll. The themes developed out of the dissertation explored dualism between informal and formal with there being no essential definition of a garden yet we have the development of the traditional formal garden and an opposite informal cottage garden with variations in between. This dichotomy is explored further through the work of Jekyll who broke with gardening tradition, in the late nineteenth and early twentieth century, by

blurring the boundaries between the formal and informal garden using careful landscaping⁵⁵, imagination and planting skills. She went on to develop wild gardens where the links between the garden and the natural world were not severed whilst also understanding and appreciating that perfection in the garden can never be achieved. A garden can be seen as a place of human caring and a shared environment where human beings can grow and flourish.

A garden in my imagination is small and does not have a lawn⁵⁶. It is urban, has paved areas with paths and planted areas with shrubs, herbaceous plants and annuals. It is similar to a cottage garden and contains hollyhocks, foxgloves, herbs and edible plants. There is a place to sit, it is an environment for contemplation, leisure, caring and has utility (food plants and compost bin). I also see gardens as having the potential to be important areas for wildlife. Indeed suburban gardens cover more than a million acres of England and Wales. From a study of hoverflies, ichneumonids and butterflies, Owen & Owen (1975) concluded that if the diversity of insects found in one garden is representative of the situation elsewhere then gardens are collectively the most important nature reserve in the country. I see individual gardens as having the potential to be a collective and important social and environmental space. These ideas acknowledge my preunderstandings and infuse the material that follows.

6.3.1 Creating a garden ('doing' social accounting)



Using the metaphor of creating a garden gives an idea of my attitude to the second SAing experience. My view was more confident and allowed me to move beyond the more mechanical and instrumental approach I had taken to the first phase (see chapter 5 jigsaw metaphor). My approach to this SA was more creative and adventurous, for example allowing other stakeholders to decide on the issues discussed and decided at the strategy day.

The creation of a garden metaphor helps to identify an overview of bringing together a SA for the second time. The method allows a broader perspective but also explores some detailed issues that arose whilst bringing together the second SA and interim report. The questions are prompts that I used to examine some of the variables brought together in

⁵⁵ The design was influenced by Lutyens, the architect, who Jekyll worked closely with.

⁵⁶ Lawns are symptomatic of the western world, serve little purpose, yet consume high amounts of energy and resources whilst supporting low ecological diversity (Owen & Owen, 1975).

SAing and my attitude to the experience. Some examples of the variables include the materials to be included in the account, the skills (mine and others) of planning the process through the year and design/amendments to the bookkeeping systems and the final report. This all has to be done while keeping an eye on the timeframe we were working to with deadlines for gathering data (such as the volunteer survey), writing deadlines, circulating the draft in time for feedback and printing deadlines for the final document at the annual meeting.

The questions next to each gardening symbol are used as guiding prompts to the text, these prompting questions / statements are part of my hermeneutic approach to the experience (questioning) and are used to develop reflection and reflexivity. Whilst developing the reflexive methodology it also demonstrates and explores my own preunderstandings of SAing, which had changed after going through one phase of accounts and therefore had a direct impact upon this the second experience. Many of the prompts are questions, with no easy answers. The metaphor of creating a garden has been divided into three areas, first the planning and design, second the reactions to it and third looking at the garden within a broader landscape.



6.3.1.1 Planning and design

Do we have a rough idea of what we want?

Measuring up – did we do this correctly?

Do I have all the tools / skills I need? Will the tools I am using break?

Am I capable of doing the correct building work?

Who else can help with the building work, laying out and finishing off?

Do I trust myself to follow the design correctly?

Will some of the plans be progressed or completed?

Will deadlines be met?

Even though we had already gone through one phase of SAs my attitude to the second year was still not as assured as might be expected. I did not expect the second phase to be the same as the first, so was somehow thinking this will be different, that I would therefore need a new set of skills and would be starting again from the beginning. You do not need a different set of skills each time you design and plant a garden, but every garden is different. I needed to assure myself that although I was not repeating the first phase again I could still draw on some of the experiences and develop. The difference being in the development of dialogue with another set of stakeholders for example, volunteers. My view of SAs is not the same as my view of financial accounts, as having a similar process, format and content

each year, although subject to changes (such as SORP requirements or international accounting standards).

Reflecting on the experience through metaphor helped me develop an understanding of the uncertainty of the SAing process. I am the ‘architect’ being the person taking the lead, but I am not completely in control as I am trying to get others to be involved and have input to the design process. At the strategy day others were involved in developing the day and taking decisions when a ranked list of projects was collectively chosen (see section 2.2). The inclusion of others in the design process was valuable and much of the material gathered as a result of the strategy day ended up as material included in the account, which leads into the section on materials for the garden.



*Have we enough material (soil, manure, plants, water) do we have enough to build the SA on?
Did we choose the right type of plants for the climate? And position?
Have I enough space to put them out?*

Having enough materials was always a concern for me during January 2005, my diary notes state my anxiety that there was not enough material, or that I had not started early enough to gather data and I would fail at producing this set of accounts. These points relate to my concerns that the information gathering and systems of data collection were either inadequate, would not provide enough materials or not work properly. I was also concerned that once the material was actually gathered, my trawling through many different source documents would again not find or capture enough supporting evidence for the account. This then led beyond the issue of materials to thinking about how and where to put each piece of information within the overall design and would each piece of evidence be given the best treatment within the final account (position and space).

The link between materials, climate and space tries to explore the SA and whether it is the best that can be done for JSP given the circumstances (climate) or could this be improved upon and what is the best way to achieve this (learning from the second phase). The setting, climate and plants used for the garden are then further explored through questions around how the garden will be cared for and whether it will grow.



Will everything thrive? Or even grow?

Will it become overgrown?

How much maintenance is needed to tend this garden?

How much of me is in this garden?

Can I walk away from this garden? Would someone else do it?

The caring and tending for the garden relates to the future of the SAing at JSP. Both the caring and tending of the SA relate to the operational side of social bookkeeping with the systems in place and someone taking responsibility for these. The systems, whilst not onerous, need maintenance otherwise the SAs could wither and die. Or is it the opposite and the garden will thrive, but ultimately if no-one takes care of it in the long run will become overgrown and out of control, which could also be another route to the garden surviving in a different form.

Another aspect of the garden is seasonal and this relates to the SAs in that they are cyclical and at times during the year there is more activity than at others. Also looking to the longer term future, beyond a one year cycle, the question arises whether the SAs will survive in some form if I left JSP.



6.3.1.2 Reactions

Will the final thing look alright (the garden) - will it stand up to scrutiny

Do others understand what we are trying to achieve?

Will anyone comment on the garden? (favourable or unfavourable feedback)

Will it look better at different times of the year?

Will I or others become tired of this space?

The reactions to the SA for JSP have always provided important feedback and learning opportunities. The final report was recognised as being only one part of the whole process, but this was often the only part seen by many stakeholders so it was important that the reactions (feedback) to this are acknowledged and acted upon. Asking whether the SAs would stand up to scrutiny is relevant as this interim account was not being reviewed by an audit panel so was not subject to any review other than the Trustees before being finalised. At the time this caused me some anxiety when producing them and presenting them to the annual meeting, I am subsequently more relaxed on this point. The reasons for this are, for me, linked to wider issues around broader perspectives on accountability. Appreciating that there is no such thing as perfection in SAing, Humphrey and Owen (2000: 29) concluded that it is “unlikely that we will ever get the ‘audits’, let alone the society, that we really want”.

It is important that others understand what we are trying to achieve and it is important for the pool to receive forms of feedback on the SAs either favourable or unfavourable. Limited feedback was received, which was disappointing for me. The SA should be of interest all year round to those viewing from outside or new staff / volunteers. The SA will change over time as the account does not always follow exactly the same format year on year, including new developments or focussing on different stakeholders in each cycle.



6.3.1.3 Broader perspectives

How open / accessible is this space?

By asking whether the SA is open and accessible, I am exploring whether it is readable and understandable for those who engage with it. Also, this accessibility ties in with problems people have with the word ‘account’ and that this can put people off initially engaging with the report. The barriers affect accountability, if the final report is not being read or engaged with then how is that aspect of accountability through the report being discharged by the organisation. Also the process of doing the SA needs to be inclusive, which is difficult, but JSP moved towards this during the collective approach used when deciding on the priorities for SAing at the strategy day.



Formal – informal gardens and accountability....what form is it taking?

An understanding of the dichotomy between formal and informal gardens and how this can or should be blurred helped develop my questioning around formal or informal accountability (see chapter 2). Is it possible to view a mix of both forms of accountability through inclusion of the economic, social and environmental within a SA?; or is this just a compromise and we need to strive for a move further towards informal accountability because the dominant discourse is formal. The formal privileges the economic over the social and environmental. In my imagined garden there is a mix of both hard landscaping and softer planting (after Jekyll). Yet if I had to comment on the completed SAs for 2005 I would comment that the account includes more examples of informal accountability through narrative. This was raised at the audit panel meeting for the following (third) set of SAs⁵⁷ where it was noted that the account was not balanced and did not contain enough ‘hard’ quantitative, easures and more formal accountability through performance targets and benchmarking was asked for.

⁵⁷ Not included in the timescale for the data collection of the thesis.



Individual – collective experiences

The strategy day was part of a collective action to develop accountability. Whilst not being framed in those terms it was decided through the group as to what we wanted to investigate, and then these investigations were carried out by various people within JSP. The results of the collective process were reported back through the SA, with a list of progress on all unfinished items (see Appendix F).

The individual and collective experience of stakeholders within JSP can be seen within the SA and this can be put into a wider context. If the SA is seen as one individual account and this was then multiplied through other organisations' SAs then collective accounts would be developed⁵⁸.



How influential can it be?

Will others copy it? Or draw inspiration from it?

Is it of use to others?

Is anyone interested? (e.g. regulators... Charity commission)

The SAs enable JSP to share their experience with others. A visit by a group from Social Enterprise East Midlands to JSP was informed by the SA. The visitors who were facing similar experiences around pool closure, refurbishment and building were interested in the pool and its history. The questions during their visit were around the use of SAs to the organisation, the governance and management structures, financial information and how to 'dispel the financial myths' of local authority around closure. JSP can demonstrate what can be done and that the community made saving and running the pool a reality not a dream (Personal Diary). For JSP the use of SA is part of the networking process and sharing experience (source: January 2006 Trustees meeting minutes). A further development of networking and sharing is replication and inspiration from the SAs and how organisations in a similar situation could learn from the information or develop and adapt it for their own use.

Other areas where the SAs could be of interest, through formal accountability relationships and regulation, are the regulators for example company law and the Charity Commission.

⁵⁸ A point made by Owen & Owen (1975) concerning the environmental capacity, as a nature reserve, of all the UK gardens combined.

The SAs were sent to both Companies House and the Charity Commissioners as part of JSPs annual return for 2004 and 2005 yet are not included on the Charity Commission website. For the 2006 annual report the complete SAs were cut and pasted into the front of the financial accounts as part of the Trustees report. The inclusion of the SAs was JSPs response to the requirement that a Trustees report now provides evidence of how charitable purpose is achieved. Another requirement of SORP05 (Charity reporting) is the annual report to be 40% financial and 60% other sources of data proving the organisation is satisfying its charitable purpose and demonstrating how it is enacting the mission / objectives. The the SAs were seen as a major source of this information by the auditors of JSP.



Time to grow and develop, also different times of year / seasons

Wider context (landscape) the garden sits in

Other aspects of questioning the SAs through metaphor are developed around time and the wider view of the accounts. Firstly time is an important aspect of gardening you have to be patient and sometimes it takes a long time before maturity is reached (if ever). In this thesis the SAs have been developed over two years, but many issues have not been touched on during this time (see postscript in chapter 9 for more detail of later developments that expand on this aspect). SAs can be viewed in the short term but the real benefits through growth and development come over a longer period, probably greater than 3 years. The longitudinal view is not something many organisations would want to hear especially if they are struggling with the barriers at the point of initiation (see chapter 4), we often want short term results.

Secondly, the wider view of the accounts. Drawing on the garden metaphor of being within a garden you are able to see the setting of the garden within the landscape beyond. The context of the organisation should be acknowledged. The broader setting of a third sector context has wider implications for other similar organisations, networks or at policy level. This reinforces the point about seeing where SAs fit within a wider ethical and political framework (see chapter 2).

6.3.2 Summary of using garden metaphor

“neither gardens nor people can stand still, change is everything” (Dillon, 2007:215)

For me the garden metaphor is useful, it allowed me to explore in more depth, and make sense of, some issues that came out of doing the second phase of SAs. By using metaphor it has enabled me to view the experience from another angle, whilst bringing out themes that I want to expand and develop further and add to insights gathered from the interview data and second story dialogue session. The broad themes are around what are good or ideal SAs, formal and informal accountabilities, the collective and individual aspects of the account and the wider aspects of the ethical and political framework that the account sits within (Gray, *et al.*, 1997). The following section develops emergent themes from the five interviews.

6.4 Emergent themes from interview data

This section refers to and uses the data gathered from five interviews to develop emergent themes. The views of the interviewees are gathered into four sections: (i) feedback received from the second SA, (ii) organisational change and learning, (iii) the future of SA at JSP and (iv) the importance of the SA process and/or final report.

6.4.1 Feedback received on the second social accounts

The Trustee interviewed stated:

“I just think that people refer to the SAs as an example of good practice quite freely and not just you and the Project Manager if you like. I think other people amongst the Trustees are pleased that we’ve done SAs because if you’re talking about generally how the project has done over the last few years, people *do* mention the SAs, as something that they’re, as it were, proud of, that’s amongst our achievements of the last few years. And I think that’s a view that’s fairly widely shared so that even possibly some individuals who haven’t read them in detail – they still think that it’s a good thing and when asked what the project’s done in the last few years, would say ‘Oh yes we’ve done the SAs and they’re a good document’” (T).

The Project Manager also received feedback on these accounts:

“We’ve had some comments from the general public who’d read the SAs saying ‘it was really nice to see that, I didn’t realise you did that’ things are probably more understandable to the general public are being reported on and I think they can read that, understand it and then talk about it and give comments” (PM).

The difference between the SAs and previous annual reports are seen as:

“we would’ve given them a breakdown of the users and at the end then an expenditure total. Whereas now we talk about for example 10,000 junior swimming lessons where kids have learned to swim – that’s something that people can grasp and gain an understanding of. We can now say 500 people come to use the gym who never used it in their lives before Ageing Disgracefully and this is because of this activity. I think people can see the benefit in that one. For example, when I put my funding bid in to the sub-group in October it’s going to be a doddle for me because they always ask for that information, I can give them chapter and verse on who comes in, about George who’s been coming in every day, how their health has changed dramatically. So that’s going to help me do that report” (PM).

Although when asked about other forms of feedback on the SAs the Project Manager stated:

“we’ve had lots of requests nationally for copies of our SAs which I’ve sent out to people and they’ll write back saying ‘Thought your accounts were great, thanks very much’ but that’s it” (PM).

Whilst the lack of feedback was disappointing there was also constructive feedback that assisted organisational change and learning which is examined in the next section.

6.4.2 Organisational change / learning

One volunteer gave positive feedback about what the SAs did for communication and knowledge within the organisation, they:

“heighten the organisation; Trustees have more of a clue what’s going on in the operations stage of it, you know about the volunteers by the nature of having to carry out the surveys you know what kind of a cross section of people *are* volunteering. Rather than just the volunteers that happen to be there when you swim, or if you only take your children in for lessons but

don't go swimming yourself, then you will only see a certain selection of people. Also some Trustees are early morning swimmers so you're not going to see the volunteers because it's very rare that you have volunteers in first thing in the morning. So actually I think it heightens - and people are more aware of what other parts of the organisation are doing. And also by reading the SAs, people at the operations end of it are more aware of what the Trustees feel, what the customers feel" (V1).

Another useful thing from SAing for a volunteer:

"I've found it very useful to read through the accounts and see why people are volunteering, why the Trustees are still involved, what they want to get out of volunteering" (V1)

The Project Manager found SA to have useful outcomes:

"It's another way of proving how we've done here because in the past if people had said 'How well are you doing?' I would have said 'Well we've met our target' I would go down what I call 'the hard route' looking at those figures because I've always done that really...it's given us a different area where we can look at what we've done for *people* and what we've done for other issues too. I would say your annual report is for your industry and your SA is for your people because they would probably understand that a bit better" (PM).

The Project Manager thinks there have been changes as a result of SA:

"it's certainly changed the way the staff see things and probably the Trustees and probably how the public see things now because we're now starting to gather information on what else we do, 'the soft things' I call them. I think what we've done now - we've had to set up a few systems whereby we're *logging* information now, in the past I would show the staff, so I'm keeping the evidence of stuff like that. We've got our informal comments book where we just note down things that people say to people, if someone says something we've got our own comments book, we've always had, so we take information from that. I think staff are probably generally a bit more aware of the social affect of what we're doing" (PM).

Whereas the Trustee sees the changes relating to decision making as an outcome of the SA:

“I’m sure it has because I think it’s made some of these decisions more explicit than they would’ve been otherwise and I think it’s been useful in giving a bit of focus for the work of the project sometimes. I’ve been party to, for example, the communications group, discussing the SAs and they *did* discuss the SAs and looked at what was the implications of the SAs for the work of that group and that was probably a useful discussion because it was like a stimulus for that group to think about itself and its work. I think that other people – for example, the personnel group, I know they do it as well. But I think there *was* evidence that it was useful in getting different people to consider matters and make decisions and move on. So I think it definitely changed things” (T).

This point also demonstrates that SAing was starting to be embedded across the organisation, within the finance sub group SAs had become a standing agenda item with time being spent on issues arising and future plans.

One Volunteer did not believe that SAs had changed JSP as much as it might do with other organizations:

“the way it (JSP) was set up to serve the community, has always been very socially aware, so possibly the impact of SAing hasn’t been as major as maybe for businesses who aren’t community-based businesses, SAing might have more of an impact. I think we’ve always been quite socially aware, but at the same time I totally agree with you, I think there’s always opportunities to be even more aware and to act on it and whilst we might’ve been aware of situations, this has caused you to act” (V1).

Yet it was recognised that SA was important to JSP as a way of gathering evidence to support a need for bike racks:

“one of the reasons you get the money to do the bike racks is because you have *evidence* to say that it’s needed. I think SAing is very important, rather than saying ‘I think it would be nice if we had it because I’m sure loads of people would use it’ you actually have evidence to say people want this, look at all the surveys, look at the people who have said ‘We can’t get parked.’ We have a social and moral obligation to do this, so we would like the money. And I think it gives *you* more support when you go to bid for money” (V1).

Actual examples of where customers and local community had changed their view of JSP through the SA process were difficult to find, although the Project Manager said:

“I don’t think they’d probably notice. We’ve always supported local events we’ve always done that from day one so we haven’t suddenly started doing more because we’re doing SAs. We’ve just done exactly the same so I don’t think they would see a great deal of difference which is quite good. One example might be the fact that the Board meetings have always been open to anyone to come to. Nobody ever comes and still nobody ever comes and you could take that as people don’t want to come or they couldn’t come, or they’re happy with things. And I think if they’re happy with stuff they let things go along so I take that as not a worry, I think it’s a positive sign if people don’t come along because they don’t *need* to come along. So I think from the public’s point of view, they probably won’t see any change at all, which isn’t a bad thing” (PM).

The process of SAing changed the Project Manager’s approach to always putting the economic at the front of decision making:

“yes I’ve probably been happier putting stuff on cheaper recently...but to have activities going ahead and always to have some activities that *don’t* make money or *don’t* cover the costs...I was probably very very cautious of pound signs than people signs to get the money coming through...I think I can look at it and say ‘Right that activity now’s actually good for us as a business to do, good for us to be involved with’” (PM).

The Trustee does not see SA as changing the way the organisation is run but that the SA made other things more explicit

“it has helped the Project Manager make a number of these things more explicit...an example being the work with other groups and the consultancy type work, it was highlighted in the SAs as a good thing, so I think it almost legitimised that sort of work that he was doing as a clearly accepted...there were some useful discussions there about the Trustees saying ‘Look we actually encourage you to do this, we think it’s a good thing, we think it’s partly your job’ which must’ve helped him a bit” (T).

The member of staff had a problem with the name of SAs:

“It probably is because to me ‘accounts’ is money, yes. I know the first time you mentioned it, which is probably a few years ago, I asked at home and they said ‘Oh that’ll be all the money. So I don’t know, you’ll have to come up with something else you could do something like ‘what’s happening at the pool’ and that would maybe make people have a look...it’s ridiculous isn’t it when you think, it’s just the heading that’s probably going to put people off” (S).

A volunteer was clear that the name SAs should not be included as a heading on the report suggesting:

“not using ‘SAs’ have a strap line and then put ‘SAs’ underneath it” (V1).

The Trustee agreed and thought SAs should be:

“the subtitle but think of some sort of title for what we’re going to be doing in the coming year or whatever and the annual reports have names, straplines and so on. If we really crystallise what we’re about into a few words then it could start being used as a strapline and then feed into future SAs” (T).

6.4.2.1 Wider circulation for the final SA document

To overcome the issue of not many people reading or engaging with the actual final document, suggestions were made by the two volunteers. These were:

“a copy lying around in the staff room or in the office behind the desk, then when people have got two minutes, people tend to pick up and read what’s there. Yes, particularly volunteers as they don’t have other things they can be getting on with.”

Also to include the final report as part of the volunteer induction:

“if you gave them a copy of the SAs, or just the whole AGM pack, when they first applied then they’d have the chance to read through it. They’re quite enthusiastic when they first apply so possibly it would work” (V2).

This point was also reiterated by the member of staff:

“when they come in to start with they’re dead keen so they would read this, they would think ‘Right we need to see what’s going on’” (S).

Also making the accounts available to the customers and a wider audience:

“having a pdf file to download on the front of the website⁵⁹” (T)

and putting:

“a copy in Reception in a nice folder - I think people coming out of lessons would pick it up and have a flick through and people who have copies on the tables on poolside so when they’re watching their children swim they could pick it up and have a flick through and maybe put summary pages as well” (V1)

or

“even with bullet points just so that if they’re picking it up for two minutes, they’ve got a quick glimpse of what we do and what it’s about” (V2).

6.4.2.2 Social accounts as a worthwhile experience for JSP

The staff member was asked to comment on whether they found the final report of the SAs a useful document:

“I do, yes. I think something like *that* would be good for the volunteers to read when they come in because they get a good idea of what goes on from that, because probably a lot of them just think it’s a case of, we do a bit swimming, the gym’s there but they don’t know what goes on other than that. So I think it would be good for them to read that and see that there are things going on behind the scenes as well” (S).

The production of the interim SA was perceived as easier by the Project Manager who saw it as:

“the first one seemed to be an awful lot of work, for you and I and a couple of staff there was a lot of work to do and we spent many hours going through stuff. We didn’t this time, there was nothing like that the second time around but I think we’ve learned a lot from that first one” (PM).

The interim report was shorter with no audit panel process included.

The Project Manager viewed the SAs as a worthwhile experience:

“it is worth doing it. I could now look at an organisation and say whether it’s worth them doing a SA, depending on their structure and their culture” (PM).

He sees this as depending on the extent of the values of the organisation:

⁵⁹ Subsequently completed during 2008 when the website was redesigned.

“Yes. I can only go by my experience on leisure, going back, some local authority sports centres you go in, absolute waste of time because they don’t give a toss about the customers, otherwise you would think they would do it, that would be good and I think the leisure centres going down the Trust status route now should be doing this” (PM).

6.4.3 Future of social accounts at JSP

The Project Manager sees SAing as developing from the current position and that:

“it would become a thing which is fairly easy to do each year, with better day to day systems whereby when it comes to gathering that at the end of a period we could do it very very easily from there. So it becomes something which is quite commonplace for the staff to do” (PM).

Also the Project Manager hopes that the SA will help with future funding applications and reports:

“our SA, that tells us what we’ve done in the past year and that tells you the effect that we’ve had on our community...more and more funders tend to want to know what the effect of their funding of you will have” (PM).

Also the SA was seen as useful to help focus on strategic and future issues for JSP:

“a SA might give you an indication of what you hope to do” (PM).

The Trustee hopes SA will develop a longitudinal view:

“progressing from where we’ve gone...I think that some of the basic statistics need to be kept going in a certain time series. But the thematic approach of a particular aspect we are going to focus on in the coming year is useful, because it means that over a number of years we’ll develop a wider series of topics investigated in a bit more detail” (T).

But this Trustee was also aware that in the future there might be an issue of who devotes the time to it and takes ownership, and continuity might not occur

“a thing that could happen is that we would all view it as a great idea but nobody would devote enough time to it to make sure that it properly continued, because it’s easier to agree these things are a good idea than find people who are really prepared to devote enough time to it. People are aware that you’ve devoted quite a lot of time to it and if you weren’t there to do that,

I would be worried that no other single person might be able to find enough time to make sure that it carried on” (T).

Firmly embedding SAing in the management systems is seen as one solution to this problem:

“it’s worth you considering to think of these issues because you’re quite right that we need to embed it as much as possible” (T).

A volunteer believes that the future of SA lies in two areas the first being:

“publicising it, making the reports more available” (V1).

The second is to support the quality and range of services with links to other community organizations:

“improving the quality of the service that you provide, I see the SAs helping develop in future years. For example supporting links with other organisations like schools where the agenda is around healthy lifestyles, exercise, reducing childhood obesity and healthy eating. It’s such a key issue and there’s a lot of scope to be involved in that. Like meeting the children from West Jesmond school great, get them involved, get them coming in and not just in swimming lessons. You have a lot of talented staff who don’t just do swimming, Jesmond Pool is about more than just the swimming now with activities like running and the walks started” (V1).

The member of staff believes there is a future for SAing:

“it should be carried on and done regularly because it is a really good update on what’s been done and is going to be done. So I would say definitely keep going with it” (S).

6.4.4 The importance of social accounting process and/or the final report

The views of interviewees on whether the process of doing SAs was just as or more important than the final document produced were sought. One member of staff believed that gathering information is important yet the final report is also a key part of SAing:

“because you still need to show people at the end...you’ve got to have something at the end to show what’s happening. But I do think it’s really important, the getting there” (S).

The Project Manager believes the:

“process makes you aware of things and...once you first start doing SAing...a strength, is the most illuminating part of it, the final document might not mean a great deal” (PM).

Also when thinking about using the document for reference:

“it’s the final part but if you want it as a learning process it’s the first part. So it’s a bit of both, it depends where you come in. Certainly when *we* did it, it was the process of doing it, we were learning all the time and thinking ‘My God, we don’t realise what we’re doing here’ and the final document didn’t really mean a great deal, I didn’t think, compared to going through it” (PM).

Whereas the Trustee said:

“I completely agree that the SA relates to the things like the strategy day and the discussions in the groups or the outcomes and the discussions in the Trustees – I think they have been really useful and important and moved on the project in a way that just presenting them with an inch-thick report which they agree, doesn’t make much difference really. So I’m absolutely sure that you’ve got to embed its findings if you like in what people actually do and that’s not something you just do by producing a report is it?” (T).

It is also a matter of balancing the process with the report as:

“people probably take part in the discussion partly because they know that we’re doing a document - that provides a bit of a discipline doesn’t it, to move it through and to get it done within the course of a year or something? But I’m sure it’s the process anyway” (T).

Also, further to this point, it is important that we have the aim of producing the accounts:

“the fact that we know that there’s going to be a 2006 accounts probably helps us move forward the various items and we’re probably more rigorous in trying to address all the issues because of the fact that we know it’s an ongoing process. If it was a one-off thing it wouldn’t have had the same affect at all would it?” (T).

So a continuous cycle of SAing phases rather than a one off project is important.

The strategy day is also seen by this Trustee as a way for JSP to identify priorities and decide on how it will achieve social aims. The SAs are perceived to be a final report and

separate from something that might be a part of driving this process through learning, information gathering and dialogue:

“the very process of getting people together, doing these exercises about where do we want to go and what are our priorities and so on, which is essential for the SAs, but it’s enormously productive for the project too because otherwise I think you just carry on doing the same things and gradually decline in the sense that you wouldn’t have any shared visions of anything we wanted to do next which is a bit different” (T).

Yet when asked what the most useful part of SAing is for this same Trustee, the answer supports the view that the process is just as important as the final report and documentation to JSP:

“I think the most useful thing is the taking stock and having a consensus about certain directions we should be going in that we might not have thought of before.”

Yet back to the documentation:

“we get visits like those folks from the Midlands, or we get asked by other people about the project and how it’s going and I think perhaps the documentation that is collected in the SAs, has a value all of its own as well in that it’s documenting the project in a much more thorough way than we’d done previously” (T).

The final documentation is important for this same Trustee:

“I had been a bit dissatisfied with our annual reports in the sense that they were very chatty and while they were good in their own way, they didn’t build up the sort of rigorous document over a number of years of how we were getting on in anything other than the financial sense. So I think the SAs, particularly if you manage – or the project manages to keep going over a number of years doing them, I think the fact that we will be building up time series of the statistics that we use and all these things all stored in a sensible way, is also a tremendous outcome from the whole process” (T).

Again the social bookkeeping processes capturing data were considered:

“there are one or two things which would probably have got lost had they not been fed through you and appeared in the SAs, like the detailed analysis of

the Trustees and so on. I think it helps me - exercises like that get kept together with other information and as it were properly recorded, rather than just being done as a one-off and then lost” (T).

One volunteer thought that the process of doing the accounts was the most important part as:

“The document produced, at the end of the day, is going to be interesting and it’s important that that comes out. But *doing* the SAs, getting the information in from people, speaking to the customers and then building on it I think is the most important part of it” (V1).

But whilst the process is important, the:

“printed document is the thing that formalises it and makes you act on it....But also *forces* you into action...otherwise it’s a bit of a wasted exercise if you *act* on it” (V1).

Another volunteer thought that:

“a formal process means that somebody’s going to say ‘Did you do that?’ and check up on you then you don’t... For me they’re both important and the document - some people say don’t bother with the document, nobody’s going to read it and it doesn’t matter if nobody reads that document because it’s actually the things that have happened and the document’s only reporting on what’s happened anyway” (V2).

Yet

“if people recognise from the document that what they’re saying is being listened to and acted upon, then they’re more likely to keep on doing it. Without the document people would just say ‘Oh well, I suggested this’ and six months down the line something’s happened about it and they don’t make the link necessarily between one thing and the other” (V1).

The interview data, some of which has been included above, explores reactions to and feedback from the SA within the organisation and the users. The question as to whether the process or the final report was more important got a mixed response. There were some suggestions on how to get wider circulation of the final SA document. The name ‘SAs’ caused some people a problem as they wanted a strap line or better description without the word ‘accounts’. Finally the interviewees found producing a SA to be a worthwhile and

useful experience for JSP. The next section examines a further source of data and reflection a second story dialogue session.

6.5 Second story dialogue session

The session took place in September 2006, with 11 participants of mostly SEA academics and some practitioners, and lasted just over an hour. The participants included myself and a chair person. The session was taped and verbal permission was given by all participants for the data to be used in the thesis. Explanations were given of how the session would run and reasons for running the session. The reasons were twofold, one being for me to gather others' views on my story of SA with JSP through the development of the story dialogue insight cards, the other for the participants to see how story dialogue method works in practice.

The story I told was entitled "How do you get people within community organisations to share responsibility for social accounts?" and included a brief introduction into the experience of SAing at JSP. The story then focussed on the problems of getting more people involved and sharing responsibility for the process with the aim of making my role redundant over time.

The themes from the session were developed through the group by each participant being given cards and taking time to write their insights on the story. The cards were then grouped together during the session to generate the themes listed in Table 6.6.

6.5.1 Emergent themes from story dialogue insight cards

The results from the insight cards provided an external view of my story told around the experience of SAing. These were grouped into five categories which were themed around the role of the champion and disengaging, shared understandings of SA, value of the process of SA, accountability and use of SA and role of the Trustees and the voluntary role. These grouped categories are added to the other emergent themes developed from metaphor and the interviews to bring together as the key issues of the experience of SA at JSP for the second time.

Role of the champion and disengaging	One person driving it
	Importance of the role / expertise of the ‘social accountant’
	Need a champion
	Over reliance on one person – How to share responsibility
	How long does it take to reach the point where you can disengage?
	Does the SA method need to be fixed and stable before you disengage?
Shared understandings of SA	Shared understanding of possible benefits of SA is critical for achieving shared responsibility
	Communication between Trustees and volunteers – opportunities
	Get feedback from all stakeholders re: value of the SA and make this visible
	Documenting the spin-offs: in order that all levels are aware of the benefits and therefore are more interested / engaged: Trustees, manager, paid members of staff, volunteers
	Social accounts used to change the organisation’s knowledge base a form of mutual learning
Value of the process	Awareness of importance of process of SAing – focus on what happened / happens rather than outcome
	The value in the process of the social account
	Still got to resolve ‘measurable outcomes / £s’ with the ‘stories’
	Monetizing return on investment at micro-level may not be feasible
Accountability and the use of SA	How important is formal accountability compared to informal accountability?
	Accounting (process) vs Formal accounts
	Social accounts to prove others wrong
	Social accounts to provide alternative social history of organisation
	This ‘story’ is probably not about issues of external accountability / responsibility...it is a story about / within the organisation
	Seeing the project from the perspective of others?
	Being an exemplar organisation confuses / influences / affects the social a/c production and understanding what they are (ditto Traidcraft)
Role of Trustees and voluntary roles	Importance of Trustees in continuing focus
	Board of Trustees being convinced is key
	Convincing Trustees of value of SAs – knowledge - communication
	Voluntary roles – tensions (good – willingness / involvement & bad – time, constraints / barriers)

Table 6.6 Grouped categories from story dialogue insight cards

The grouped comments from the story dialogue insight cards (Table 6.6) provide supporting evidence for the emergent themes from the experience of SA. The themes are broadly grouped around the role of the champion (strategic), shared understandings of SA (communication and operational aspects), the value of the process (learning), accountability and the use of SA (accountability) and the role of Trustees (the future of SA in JSP). The themes summarised in the next section are strategy, operational use, learning, accountability and the future of SA in JSP.

6.6 Chapter summary: development of emergent themes from phase 2

SAing in JSP was starting to be embedded in the organisation by the time the second SAs were completed through wider involvement of those in the organisation. During this phase JSP started with the use of the SA to focus the strategy day in the autumn, whilst each subgroup took more responsibility for some of the outcomes and recommendations from both the previous SA and the strategy day. The emergent themes developed from the data gathered around the experience of the second phase of SA are first the strategic use of SA, second the operational issues of doing a SA with the learning/change within the organisation, third the accountability and communication issues raised by the SA and finally the future of SA within JSP.

The first theme was the strategic use of the SA. The SA fed into the strategy day as a supporting document to this process and assisted in the identification of project priorities. The links between the SA and the strategy day were seen by interviewees as providing the focus of what JSP was going to prioritise, the volunteer survey was an outcome from the strategy day and the information from this was communicated via the SA for example reasons why people volunteered and why they became involved with the pool in the first place. Other outcomes from the strategy day were the development of other activities outside the building, such as organised running and walking groups. It can be seen that the first SA assisted in collective action (communitarian accountability in action) being developed and one outcome from this was the volunteers being central to the second SA.

The second theme is the operational issues of SA and the learning / change within the organisation. The final document from 2004 was seen as important by one Trustee, useful for sharing with other organisations facing similar issues, to keep the information in one place and stop it being lost and as a useful archive to build up over time. Gathering

information during the year was improved, the strategy day outcomes guided the stakeholder dialogue included within the account. The actual gathering and analysing data for the SA was relatively straightforward, the writing and structure of the account took longer than the first time even though the document was shorter. The SAN manual was still used as a general reference for the process of SA, loosely based on the three stage model of Pearce & Kay (2005).

The organisational change / learning through the use of different information assisted in demonstrating what JSP is doing, “what we’ve done for people” rather than performance levels measured financially. The way people approach things has changed, for example keeping records and information previously thrown away. Other changes were at decision making level with the SA used by sub groups to support decision making and focus aspects of the work of the sub groups. A volunteer (V1) thought the SA had not changed the organisation as much as it might as it was already socially aware. The Project Manager is now comfortable about making decisions on whether to offer an activity at cost or without charge and more aware of community links. Also the SA helped the organisation to be clear about the external focus of the Project Manager’s work such as consulting other similar organisations.

When both the process and the final report of SA were considered, views were mixed with one staff member seeing the information gathering as important but also a need for a final document that shows what happened. The Project Manager was more focussed on the final document, but going “through the process makes you more aware of things”. Some saw the “document for reference and the process for learning” whilst also being aware of the internal or external perspective. A volunteer saw the doing as more important, but the document as formalising this, a second volunteer saw the document as very important evidence that things were actually being done, so the process might not happen if you don’t have the document at the end of it.

The third theme contains the accountability and communication issues raised by SAing. The context, form and relationships for accountability within JSP are multiple and complex. The complexity blurs the boundaries between informal and formal accountability and any framework developed for a SA needs to be able to include this complexity. Whilst “untidy though it may be, it would appear that a complete framework needs to accommodate both individualist and communitarian perspectives” (Pallot, 1991:203) of accountability. The SA

framework used within JSP, whilst not perfect, moves towards including shared understandings of the purpose and process of SA, a valuing of this process of SA and improved understanding of the accountability relationships of the organisation.

An element of this was the better and wider circulation of the final SA document copies were left in the staff room, reception, on the poolside (where parents sit during swimming lessons) or in the foyer (copies were often taken away). Also copies of the SA were given to all new staff, volunteers, members and Trustees. The SA were available on the website, although there was no record of how many views or downloads had occurred⁶⁰. Feedback was generalised and not specific, but it did indicate that people had read the SA. Lack of feedback was disappointing as people requested copies of the accounts but did not give any further comment. A volunteer felt that the SA was a good method of communicating, sharing knowledge and increasing awareness across the organisation.

Finally, the future of SA at JSP is more assured through becoming included as routine across the whole organisation. One Trustee hopes that the reports for each year will build into a bank of information that can be used as archival material to 'show where we have gone', but also to develop an awareness of who might be involved in a continuing process of SA in future. One volunteer saw SA as a way of communicating the quality and range of services that JSP were involved in for example health and welfare campaigns through schools.

Both phases of SA were seen by the interviewees as a worthwhile and continuing part of JSP. The issues of resourcing, time and amount of work involved to produce the SA were no longer considered barriers. SAing was viewed overall as positive and beneficial to JSP. The SA experience of JSP is developed into the broader context of communitarianism in the next three chapters in part C, which expands and develops the empirical data in the light of theorizing accountability within the context of a third sector communitarian organisation.

⁶⁰ The website was upgraded early in 2008 and this information is available from that date.

Part C: Communitarian theorising

Rationale for Part C

“Philosophy is not political speech making or the justification of corporate interests. It offers nuance where there was none and sustained critical reflection on the practices in the community” (Lehman 1999:239)

The purpose of this rationale is to outline what has been done so far within the thesis and explain why further analysis is needed. The idea of accountability is central to this thesis and the practice of doing SAing enhances and increases ones understanding of accountability but in order to know whether the SA that was enacted was ‘good’ (Gray *et al*, 1997) a stronger frame of reference is required. An appropriate frame of reference is through communitarian accountability.

The focus of the first literature review in chapter 2 was to theorise accountability and SAing. The literature seemed adequate when starting SAing with JSP through participatory action research. The literature used to theorise accountability needed strengthening in order to examine how the social accounts were enacted, making sense of what happened and to link with the participatory action research approach of Heron & Reason (2001). Metaphor and story dialogue had resonance with what I was doing, ‘fitted’ with participatory action research methodology but needed a stronger philosophical framework which was found through the action research hermeneutics literature.

The three strands of SEA and accountability, participatory action research and hermeneutics were examined in chapters 2 and 3. Whilst developing these three strands of literature, recurring themes kept arising, around the use of hermeneutics and phenomenology. In May 2005 I presented the initiation part of the research to a staff seminar at Dundee University, after a constructive discussion around accountability it was suggested I look at the politics of theorising and the more critical literature starting with Bernstein (1976)⁶¹.

⁶¹ A key word in your analysis is ethnographic. This means also looking closely into the local and specific. To me that is key to what you are doing as an interpretive endeavour and I presume you may have considered the various methodological refinements. But the point I want to make is that looking at the local and the specific EXTENDS TO YOUR VERY WORD OR IDEA OF ACCOUNTABILITY AND RELATED WORDS TOO. How do the researched see the notion of accountability/social accounting? In terms of the role thereof? And does this change, for instance in your presence? Because,

The link to the work of Bernstein (1976) took me back to the work of Lehman that was already included briefly in my initial literature review. I went back and developed the hermeneutic and phenomenological aspects of the thesis drawing on the literature of Heidegger, Merleau Ponty and Taylor from my MA dissertation. The work of Gadamer on language was newer. I already had empathy with the work of Lehman so was able to use his work to assist in the sense making of the thesis by examining social accounting for a third sector organisation through the lens of accountability using communitarianism.

Part C develops the communitarian literature of Lehman and meta-theorising of the thesis. The reason for part C is to further develop the philosophical and political literature supporting the thesis using Lehman. Lehman's work ranges across language theory, deep green approaches to environmental accounting, Charles Taylor's communitarianism and NGOs. The main theme I draw on is communitarianism as a response to dominant political structures. His work provides theory as to how accountability within SEA could develop and includes the work of both Rawls and Taylor within a communitarian based approach. Whilst the work of Lehman draws on some examples it does not provide a clear demonstration of what or how practice might develop. The experience of social accounting with JSP is a demonstration of what the work of Lehman could possibly look like practice.

To summarise, part C comes at this point in the thesis to further develop links between accountability and hermeneutics from chapters 2 and 3 with the practical experiences in chapters 4, 5 and 6. There are three chapters in part C. The first chapter (7) explores the political philosophy of communitarianism through Lehman and Taylor; the second chapter (8) develops what communitarian accountability could look like in practice within a third sector organisation like JSP and the third chapter (9) concludes and brings together the emergent themes and contribution of the thesis to SEA and action research practice.

however you categorise your theorising (institutional, accountability framework - notions that are also dynamic and overlapping)...accountability is central to your analysis. I would also encourage you to think about the politics of your theorising. The interpretive researcher cannot be disengaged see Bernstein's book 1976). So what is the strategy integral to your research endeavour? You are not only 'finding things out' (Personal communication, 2005; emphasis in the original)

Chapter 7

A hermeneutic approach to accountability through communitarianism: from Rawls (Gray) to Taylor (Lehman)

“From Gadamer and Taylor, the background reflects a certain understanding of human nature. They question whether the existing structures in society are capable of reconciling differences in society. For accounting theory, this is an important insight to understand how accounting has been shaped by a conception of the social that reflects a particular view of the economic. For both Gadamer and Taylor, it is important to create avenues for people to communicate where the power of language is used to reform accounting and contribute to democratic debates. This argument is based on the supposition that meaning and understanding unfold just like understanding evolves in a conversation. In an accounting context, no one set of accounts can provide indubitable solutions to create justice in financial reporting. What is needed is a fundamental reformulation of accounting and its relationship with society where meaning unfolds in an ongoing and interactive manner. This way of thinking is a distant shore for technical accounting” (Lehman, 2006a:766).

7.0 Introduction

This chapter develops the hermeneutic, accountability and communitarian meta-theoretical aspects of the thesis. The chapter builds on the literature base of chapter 2 and research approach of chapter 3 by drawing on Lehman’s ethical and philosophical work written between 1995 and 2007. The chapter reiterates Lehman’s critical contribution to SEA through hermeneutics, language theory, communitarianism and accountability and is fitting to the action research and narrative approaches taken in the thesis (see Fig. 2.1 in chapter 2 and Fig. 3.2 in chapter 3).

Lehman's theoretical work provides insight into the communitarian political philosophy of Charles Taylor⁶² and develops arguments as to how this work might be applied within the context of SEA. Of particular relevance to this thesis is the critical perspective on SEA as a part of community dialogue within a neo-communitarian framework. Specific themes surrounding this dialogue are the development of social accounts and accountability as hermeneutic devices that enable 'conversations' and allow 'revealing' of hidden aspects of being for the organisation. The themes from the empirical data in chapters 5 and 6 are developed further in chapter 8 to demonstrate JSP as an example of a third sector communitarian organisation.

The chapter reviews Lehman's contribution starting from a Rawlsian social justice approach to SEA and then developing this by including the political philosophy of Charles Taylor based on communitarianism⁶³. The overview of Lehman's work is examined with SEA accountability theorising that developed from a reformist approach based on Rawls (see for example the work of Gray, *et al.*, 1991, 1996, 1997 2006), and underpinned by a procedural and instrumental Kantian philosophy (Doppelt, 1990). In order to understand why a neo-liberal Rawlsian approach has so far been unable to reform the mainstream business agenda of CSR, the philosophical orientations of contemporary ethics, universalism and communitarianism, (Rasmussen, 1990) need to be explored (Doppelt, 1990; Dreyfus & Dreyfus, 1990). Indeed, some argue that in order to establish a critical theory of social justice it is necessary to deal first with these rival theories at the heart of modern political society (Rasmussen, 1990; Doppelt, 1990).

Lehman's distinctive body of work, draws on Gadamer and hermeneutics through Charles Taylor's communitarianism, and develops these discussions to move towards establishing a critical theory of social justice within the context of SEA (see for example Lehman, 1995, 1996, 1999, 2000, 2001a, 2002b, 2004, 2005, 2006a, 2007a, 2007c). Whilst acknowledging and building upon the major achievements within SEA (see for example Gray, *et al.*, 1991; Gray, *et al.*, 1996; Puxty, 1986, 1991) Lehman moves beyond this work to develop other

⁶² Charles Taylor variously is seen as "Taylor the champion of interpretivist approaches to the social sciences, or Taylor the philosopher of language, or Taylor the communitarian critic of liberalism... whilst Taylor has been thoroughly engaged in political life throughout his career" he is also considered to be "one of contemporary philosophy's greatest hermeneuticists" (MacKenzie, 2002:48).

⁶³ There are different forms of communitarianism and this raises confusion. One of the better known being the "communitarian democracy of Amitai Etzioni is framed within neo-conservative practical politics, whereas the more complex philosophical communitarianism of Michael Sandel, Charles Taylor, Michael Walzer insists on resistance to the status quo (Christians, 2002:170). Their philosophical communitarianism is not, as is often misunderstood, "another name for majoritarianism... in the form of individual liberty versus the values of the community or will of the majority" (Sandel, 1998:x). The term communitarianism is now more commonly referred to as collective or politics of the common good (Sandel, 2009)

theoretical ‘platforms’ to enable urgent social and political change. Gray (2002) anticipated this theoretical challenge:

“the projects at (*sic*) Pallot (1991) and Williams (1987) are reinforced and developed through Lehman (1999). Here is a world in which the alternative / critical theorists’ challenge about the inconsistencies, injustices, invisibilities and inequalities of modern western life are recognised and used to refocus a new and empowered democracy which an accounting would serve through accountability. Such a project carries the flame lit by Medawar (1976) and offers a substantial enough challenge for any academic as well as the possibility of real change. I continue to see the social accounting project’s greatest theoretical moment coming from this sort of platform” (Gray, 2002:702-703).

The structure of the chapter is in six parts and follows the development of Lehman’s work. The first part identifies what it is that matters, why this is important and what a communitarian response could offer. The second part identifies, through Lehman’s work, the problem of the treatment of common goods. The way common goods are ignored is addressed using philosophy to help explain the background to human understandings (and resultant actions). In order to start to address the problem of common goods a better understanding of how and why humans think the way they do is needed. By framing our understandings in a particular way we create and reinforce the problems through our ethical, moral and political background and need to be aware of the problems raised by Gray, *et al.*, (1997). The theoretical, political and ethical framework within which SAing is framed is part of developing this understanding. The third section links hermeneutics to ecological thinking and leads to Heidegger’s hermeneutics and approaches to language. The fourth section seeks out a solution through civil society⁶⁴ and community (Lehman, 1995, 1999, 2002, 2006a), leading to the communitarian philosophy of Charles Taylor, underpinned by acknowledging that language through hermeneutics and conversations (Gadamer) will reveal ‘new worlds’ and change our understanding of common goods (i.e. change the way we think and act towards the things we urgently need to value). The fifth section examines communitarianism in organisations and asks whether SAing could develop this in the context of NGOs and third sector. The final part is a summary of the chapter.

⁶⁴ One definition of civil society is “the arena of uncoerced collective action around shared interests, purposes and values. In theory, its institutional forms are distinct from those of the state, family and market, though in practice, the boundaries between state, civil society, family and the market are often complex, blurred and negotiated. Civil society commonly embraces a diversity of spaces, actors and institutional forms, varying in their degree of formality, autonomy and power. Civil societies are often populated by organisations such as registered charities, development non-governmental organisations, community groups.” (Centre for Civil Society, 2009).

7.1 Accountability as a moral obligation

Lehman (2004) examines SEA through Taylor's religious work and gives a view of the moral background to Taylor's work. The moral basis underpinning justice and fairness within SEA is both strengthened and clarified when viewed through Taylor (Lehman, 2004). By viewing the dilemmas in accounting from a moral perspective and critiquing the instrumental and procedural way we separate ethical issues from moral issues⁶⁵ it can be seen that despite morals and ethics as being separate things, morals have been subsumed within ethics.

Lehman (1995:393) 'adapts' Rawls to develop the moral argument for the inclusion of environmental accounting information in published accounting reports. The argument being that 'decision-useful' market driven accounting has created the narrow range of information used within accounting. Lehman (1995:394) believes this has led to accountability being subsumed within decision-usefulness and allowing accounting to lose its moral obligations by deferring to outside market mechanisms. The accountability research of (for example Gray, 1983; Laughlin, 1990; Williams, 1987; Pallot, 1991) emphasise the aspects of accountability beyond decision-usefulness such as the importance of fairness and notions of justice that are part of a person's everyday lived reality. In order to develop these notions of fairness and justice Lehman (1995) develops the argument towards a communitarian basis for accountability, through the work of Williams (1987). Williams (1987) defines accountability as "an obligatory relationship created via transactions in which one party is expected to give an account of its actions to other parties" (Williams, 1987:170), establishing it as a relationship between stakeholder and accountant "that specifies moral obligations and duties between them" (Lehman 1995:396).

Lehman (1995) explores the justice perspective of Rawls and adds theoretical rigour to the work of Gray, *et al.*, (1991) which Tinker, *et al.*, (1991) criticise for being relativist⁶⁶ and pluralist middle ground thinking. The defence of this relativist position, for Lehman (1995), comes from ethical relativism and an understanding of all humans being self respecting.

⁶⁵ Morals are principles for what is right or wrong, often based within religion. Ethics are sets of moral principles of human duties, again grounded in what is right or wrong, but these often become procedural for example professional codes of ethics (or conduct) often losing sight of the moral framework they are grounded within.

⁶⁶ What is the problem with relativism in philosophy? Relativism is chiefly the philosophic doctrine or theory that knowledge, truth, morality etc are relative and not absolute, whereas cultural relativism is the theory that there are no objective standards by which to evaluate a culture, and that a culture can only be understood in terms of its own values or customs; the practice of studying a culture from this viewpoint. Ethical relativism is the theory that there are no universal or objective ethical standards and that each culture develops its own (Bernstein,1983).

When viewed from an accountability perspective, Lehman sees the theory of Rawls, inspired by Immanuel Kant, as demanding accountability to be taken as a moral term through the inclusion of social duty. The social duty through accountability being demonstrated through 'primary goods' which are "higher order interests or needs defined as those desires 'that govern deliberation and conduct'" (Rawls, 1980:525). Primary goods are 'things which it is supposed a rational man wants whatever else he wants' (Rawls, 1971:92) and these goods may not have a market value" (Lehman, 1995:398)

If a society is primarily concerned with 'decision-useful' information it is allowed to ignore or measure incorrectly through market mechanisms these higher order primary goods which are integral to our world, for example environment and community (Sandel, 2009). The idea of community is touched upon as part of the conception of a pluralist society (Lehman, 1995) with reference to 'closeness', accountability and morals. The community theme is returned to in his later work and later in this chapter. The following section examines how we define and treat goods.

7.1.1 Goods...what is (or is not) included in ethical decision making

Lehman (1999) refers to 'community' and Aristotelian thinking around common goods (things that make life worth living, what we value), whilst touching on the use of language (Gadamer) as an approach to making visible goods that are commonly not valued. The term 'goods' refers to those things that are not always but should be included in ethical decision making and is used in the context of this thesis, as non-instrumental goods (externalities in economic terms). The term goods is used in many contexts, for example, public goods, common goods, shared goods and social goods (these structure and co-ordinate civil society through public services e.g roads, hospitals, swimming pools), hyper-goods (significant goods e.g. environment), internal goods (honesty, trust, magnanimity), collective social goods (the fabric of intuition and personal subjectivity).

Rawls suggests that through language "citizens transmit their preferences concerning what they consider to be primary goods" (Lehman, 1995:400). Accounting could be included as part of this discourse but not as a mechanism providing only 'decision-usefulness' information. Lehman (1995) sees the provision of other information through the concept of closeness, arguing that self respect as an adjudicating part of the Rawlsian philosophy is fundamental to being able to develop the concept of closeness. Closeness is developed (see

Wenz, 1988, in Lehman, 1995) through a closer relationship with something, then the greater our obligations within the relationship become. Lehman (1995) extends this concept to accounting with closeness becoming a social consideration seen as the ethical extension of a traditional accounting model including fairness. The closeness and social consideration could be developed to include communal resource utilisation for example environmental resources (global) or a community swimming pool (local). Lehman also sees accounting systems as needing to acknowledge and recognise difference within society yet “modern accounting systems do not do this because they emphasize the role of free markets, and in losing sight of the internal goods of honesty, trust, and magnanimity, fail to shape good practice” (Lehman, 2004:45). The emphasis of accounting systems within different settings illustrates that different approaches are needed for NGOs and “less obvious and informal systems of accounts” could develop better understandings of NGO accountability and its discharge (Gray, *et al.*, 2006:335).

Gray, *et al.*, (2006) see that much of the actions of accountability within grassroots organisations can be “captured by the Rawls’ (1972) notion of ‘closeness’...in the absence of this closeness then formal accountability is required” (Gray, *et al.*, 2006:335). An accountability basis (Lehman, 1995) utilising the Rawlsian concept of justice and fairness considers and acknowledges rival views within society. Self respect and closeness are further developed by Lehman through transparency when reporting to the community, Gray (1992) believes society has a right to this information: “given the prominence of community in the vision, the level at which information is reported - the level at which transparency must be sought - must be that of the community” (Gray, 1992:415).

In the current system of accounting and financial decision making we rely on instrumental reason as providing the optimal means to a predetermined end. When democratic discussion is based on instrumental reason, issues of ‘significance’ are submerged beneath economic and business criteria. Lehman (1999) believes that Gray, *et al.*, (1997) recognise the limitations of free market arguments but their work stops short of developing the interpretive dimensions implicit in their work. Lehman (1999) addresses this by arguing that through the work of Taylor we need to develop our skills of practical reasoning using the “hermeneutic method...like a filter in ontological theorising that concerns explaining the factors important in making life better” (Lehman, 1999:227). The use of hermeneutics where meaning appears through interpretation and language allows us to reflect on our shared experience and cultural ways of life (Lehman, 1999; Gadamer, 1975a). The

hermeneutic approach enables “the construction of new worlds” (Lehman, 1999:227) by revealing issues when moral judgements are made within a community or developing an appreciation of what a better life involves through authenticity and being true to oneself (Lehman, 1999).

The development of understanding through revealing new worlds using hermeneutics is a recurring theme found throughout the work of Lehman, his later work on language and disclosure (see for example Lehman, 2006) is based on the work of Taylor, originating with Gadamer (see chapter 3). The hermeneutic approach develops with accountability providing the “fluid” (Lehman, 1999:229) and accounting providing the information within the policy proposed by the community. The position of accounting then becomes one of being morally obliged to provide ‘information’ which assists in constructing a just, fair and viable society (Lehman, 1999; Francis, 1994).

The moral position becomes clear if accounting is viewed as enabling consideration of:

“how roads, universities and hospitals are integral to the social fabric of society and should never be reduced to a calculable number in a market framework. The synthesis between Gadamer and Taylor, in this regard, offers another way to think about the common values that animate the work of Francis (1994) and Townley, *et al.*, (2003). These authors share a focus that reconciliation and moral development matter, where focussed thinking is needed on the substantive issues which reflect belief, culture and being. Yet technical accounting and harmonised accounting frameworks often glide over these values and limit the role of practical reason. As Francis (1994) and Nelson (1993) observed, accountants need to think about practical reasoning in matters at the heart of accounting to make good judgements” (Lehman, 2006a:767).

The next section explores individual and instrumental thinking as part of a reductionist approach to accounting, the role of education and ecological-connected-collective thinking through hermeneutics.

7.2 Individual and instrumental thinking

Lehman sees problems of individuality and instrumentalism as caused by a system that privileges the economic over the political. These problems are underpinned by an education

system that reinforces through the Cartesian legacy of separating the person from nature and others. Indeed, even though we live in a communal world we develop through an individualistic system:

“Despite the fact that the human subject is always involved in communal structures, our modern philosophies, ideologies, theories and practices have valorised the individual and furthermore, have insisted that the individual demonstrate herself or himself as capable of producing an authentic life and authentic products. It is this desire for individualism and authenticity, Taylor argues, that has propelled the modern world into a general state of malaise where dissatisfaction and cultural neurosis are common. This modern quest for development, progress and individualism has left its citizens with only a very weak understanding of the relations among persons and their world” (Sumara & Davis, 1997:405).

Bellah, *et al.*, (1991) believe education systems are “among the primary institutional embodiments of utilitarian individualism” (Bellah, *et al.*, 1991:161). Sumara & Davis (1997) believe that education systems reinforce individuality through approaches to knowledge and learning that range from ‘representationist’ models through to ‘constructionist’ models. Whilst constructivism has gained currency, they see the locus of cognition is still the individual for both models of cognition (representationist and constructionist) with the learner being cast separate from the external world. The separation of learning severs the cognising agent from the world that is cognised, isolating learners from one another. By seeing the individual contained within a context, Sumara & Davis (1997) see this monologic thinking as divisive, developed around the articulation of distinct and fixed boundaries, separating cognising agents from the world and from one another⁶⁷. In this way, constructivism retains Descartes’ thinking, with the isolation and primacy of the subject. The separation of subject-object is an:

“embedded cultural notion that knowledge, in itself, has some sort of corporeal existence. Knowledge is generally discussed as if it were some ‘object’ to be located, grasped, held, and manipulated, rather than as something that winds through a biological, phenomenological, and ecological world” (Sumara & Davis, 1997:411).

⁶⁷ It is not unusual within an educational context to direct a group of students to ‘work together’ on a piece of work and then to prepare ‘individual’ products for the final assessment. By separating the actions and understandings of the individual from those of the collective, the practice subordinates the ‘group work’ to the work of the individual. This polarising of public and private within schools is aligned with a pervasive belief that products of learning and understanding are collectively known and valued, but privately held and developed (Sumara and Davis 1997).

By rejecting knowledge as this separate ‘object’ within educational action research:

“our understandings are situated in and co-emerge with complex webs of experience, and so we can never discern the direct causes of any particular action. Trying to establish a causal relationship between one event and another, or between a teaching action and a learning outcome confuses essential participation with monologic authority” (Sumara & Davis, 1997:411).

Cobb (2001) also believes that education has a:

“positivist orientation, which splits off purposes from facts, has made universities sterile learning environments and has damaged modern societies...by avoiding all concern with values, the positivist is insulated from the suffering that is everywhere visible” (Cobb, 2001:24)

One possible route to overcome this subject-object split is through phenomenological methods such as dialogue or, as Gadamer (1975a) has suggested, with conversation⁶⁸. A conversation being a process of opening ourselves to others and the possibility of having our understandings of the world and our sense of identity which is cast against the background of that world affected (Sumara & Davis, 1997) by the experience. Merleau Ponty (1962) also studied such patterns of interacting and described the relationships⁶⁹ among participants as ‘action-à-deux’. In the process of engaging in joint action or as Gadamer calls it a ‘fusing of horizons’, a shared and subject-transcendent cognition occurs and through this there arises a possibility for actions to emerge which likely would not have been achieved by either participant independently (Sumara & Davis, 1997).

Bateson (1972) highlights this individualism by listing 13 points developing the underlying reasons as to why we have caused the Earth’s ecological crisis. Point 8 (reproduced below) again highlights the problem of the individual and the collective, which is relevant to an

⁶⁸ Gadamer’s hermeneutics through exploration of the nature of communication suggests that conversations are distinct from other modes of interaction (such as debates and discussions) because the topic of conversation cannot be pre-determined and “the more genuine a conversation is, the less its conduct lies within the will of either partner. Thus a genuine conversation is never the one that we wanted to conduct. Rather, it is generally more correct to say that we fall into conversation, or even that we become involved in it. The way one word follows another, with the conversation taking its own twists and reaching its own conclusion, may well be conducted in some way, but the partners conversing are far less the leaders of it than the led. No one knows in advance what will ‘come out’ of a conversation. Understanding or its failure is like an event that happens to us. Thus we can say that something was a good conversation or that it was ill fated. All this shows that a conversation has a spirit of its own, and that the language in which it is conducted bears its own truth within it – i.e. that it allows something to ‘emerge’ which henceforth exists.” (Gadamer, 1975a:385).

⁶⁹ This links back to the thinking behind the Roberts (1996) informal accountabilities (see chapter 2).

understanding of Lehman's communitarian SEA literature. Bateson (1972) point 8 (in full) states:

"the ideas which dominate our civilization at the present time date in their most virulent form from the Industrial Revolution. They may be summarized as:

- a. It's us *against* the environment
- b. It's us *against* other men
- c. It's the individual (or the individual company, or the individual nation) that matters
- d. We *can* have unilateral control over the environment and must strive for that control
- e. We live within an infinitely expanding 'frontier'
- f. Economic determinism is common sense
- g. Technology will do it for us contd.

We submit that these ideas are simply proved false by the great but ultimately destructive achievements of our technology in the last 150 years. Likewise they appear to be false under modern ecological theory. *The creature that wins against his environment destroys itself*"

(Bateson, 1972:500-501, emphasis in the original)

Whilst this thesis cannot address directly all the ideas that dominate our thinking, Bateson's points (a to g) summarise the causes of environmental issues against which Lehman's work strives to address. By taking point (c) 'the individual that matters' as being a widespread view, Charles Taylor (1991) suggests that modern society has been victimised by the 'cult of authenticity' - a deeply rooted desire for citizens to continually demonstrate their individualism in a world that is inevitably collective.

7.3 Collective – connected - ecological thinking

Ecological theorists have extended these concepts, of interacting and relationships, to the level of planetary dynamics (see for example Lovelock, 1979; Bateson, 1972). These theories of organisms and their interrelationships with one another and their environments have important implications for studies of education within the context of the learner thinking ecologically. The importance of this to the contemporary project of hermeneutic inquiry is in understanding everyday lived experience. As Gadamer (1990) has suggested, it is not so important that we come to understand who we are and what we do, it is more important to come to interpret the conditions that circumscribe identities and actions. Within hermeneutics this means that the focus of inquiry is not the components of experience (persons, objects, places) but, rather, on the relations that bind these together in action (Sumara & Davis, 1997).

Within ecological thinking, the hermeneutics of interpretation occur in the interstices (small gaps or relations that bind) that exist among things rather than the things themselves. Contemporary hermeneutics seeks to develop new understandings with not just the visible being examined, but the invisible (i.e. the usually silenced, ignored, misunderstood, marginalised) relations among these⁷⁰. The visibility can be enabled through the development of different forms of and approaches to developing accountability in order to move towards the recognition of relationships, networks and non-instrumental goods (the invisible).

Lehman (1996) sees this recognition not developing within environmental accounting as it is apolitical and allows economic precedence over nature, so does not stand up to scrutiny. Indeed, “accounting for the environment perpetuates the error that humans can control the awesome power of nature” (Lehman, 1996:669). A failure to recognize social embeddedness between people and nature offers a one sided (monism) and potentially disastrous environmental ethic within environmental accounting. Lehman (1999) highlights the ecological concept of interconnectivity and the importance of recognising this at community level as:

“the environment is a community issue which exhibits value not only for those participating in the market, but also for present and future generations and other sentient life forms. In simpler terms, the market fails to acknowledge the existence of non-instrumental goods because the dominant economic discourse (neo-classical) is based on the supposition that nothing is real outside the market, not nature or the community; the only good is desire embodied in money (Taylor, 1989)” (Lehman, 1996:671).

The formal conception of accountability through provision of information to fulfil the social role between the accountant and the accountee “requires that the ethical dimensions in society take on a community perspective. A fair and ethical framework emphasises the

⁷⁰ Within educational action research the enactivist theory of Sumara & Davis (1997) draws on hermeneutics. The focus being knowledge which tends to remain unformulated yet which we are constantly enacting as we move through the world. But this knowledge is relegated to the background of our conscious experience, rather than the foreground. We are generally unaware of the extent of such unformulated understandings, even though most of what we know is tacit. This is similar to Heron & Reason’s (2001) experiential knowing (see chapter 2). The enactivist claim is that cognition does not occur in minds or brains, but in the possibility for shared action in action research practices. This then overcomes the individualised and compartmentalised thinking that the current education models develop. Sumara & Davis (1997) believe their theory helps us to understand and represent the complexity of experience that constitutes our lived action research practices. “Reflecting on action research practices, then, is never merely descriptions and analyses of particular events. Rather, it is a complex process of showing the ways in which shared research practices and the learnings that accompany them are intimately connected to the participants’ remembered, lived and projected experiences. Enactivist theory reminds us that when interpreting practices, we are, at the same time, interpreting the lived experiences of those who participate in them. Action research is not merely a set of practices that researchers simply add to their existing practices it is a way of organising and interpreting one’s lived identities” (Sumara & Davis, 1997:420).

maximisation of the good of the entire community” (Lehman, 1995:407). Lehman (1995:407) uses Hardin’s (1968) *Tragedy of the Commons* to demonstrate the contradiction between individual and communal approaches to common property⁷¹. The example of common land uses a utilitarian framework with reliance upon procedural rules and decisions reached through the use of mutual coercion counter to arguments developed in Lehman’s later work (2000, 2001a, 2002b, 2005, 2006a).

Lehman argues that our current monistic (one sided) explanation of nature recognises only a single ultimate principle rather than more than one (dualism or pluralism). The dominant single perspective on nature allows us to ignore the broader relationships between people and nature that Aldo Leopold captured within his Land Ethic, the community concept:

“all ethics so far evolved rest upon a single premise: that the individual is a member of a community of interdependent parts. His instincts prompt him to compete for his place in the community, but his ethics prompt him also to co-operate (perhaps in order that there may be a place to compete for). The land ethic simply enlarges the boundaries of the community to include soils, waters, plants, and animals, or collectively: the land” (Leopold, 1966:45).

In Lehman (1996) a radical deep green perspective draws on the environmental ethics of Aldo Leopold and Robert Goodin, illustrating the problems of using procedural liberal frameworks as a basis for environmental accounting concluding with Leopold’s maxim that we should “learn from the land” and refers to Leopold treating the land as a hermeneutist approached a text: as a potentially meaningful whole which cannot be reduced to its constituent parts. The next section explores the hermeneutics of Heidegger. Heidegger’s hermeneutics opens up humanity’s being-in-the-world and the relationship with nature through the poetic expressive tradition of the romantic movement.

7.4 Heidegger’s hermeneutics and language

Lehman (2000) explores existentialism and authenticity through the use of narrative⁷². The narrative theme is explored through Taylor’s work drawing upon the poetic expressive

⁷¹ Hardin (1968) illustrates the tensions between individual and communal situations, where common land is destroyed by overgrazing when open to everyone. Hardin advocates individual property rights as the only way of preserving the common land.

⁷² *‘If the doors of perception were cleansed,*

Everything would appear as it is...’ William Blake, A Memorable Fancy.

These lines represent a familiar theme of visionary poetry (in Howett, 1993) with Blake demonstrating that the customary ways of looking at the world actually blind us to the reality of what is there, waiting to be known.

tradition originating with Heidegger as a means of examining and understanding humanity's being-in-the-world and its relationship with nature. The poetic tradition is one way of developing 'authenticity' and provides a way of including ethical dimensions into Taylor's interpretive framework (Lehman, 2000: 434).

Heidegger addressed the following questions: "what are poets for? What does it mean to dwell upon the earth? And what is the essence of technology?" (Bate, 2000:252) and came to a similar conclusion with respect to perception and reality. Heidegger's response to the question of technology: "the possibility of all productive manufacturing lies in revealing" meaning that technology is therefore not merely instrumental: it is a mode of revelation and Heidegger implies that it is one of the distinctively human ways of being-in-the world, we have no choice but to be technological beings. But something changed with the scientific revolution and modern technology turns all things into 'standing reserve' which reveals a mountain not as a mountain but as a resource for human consumption such as its use in tourism.

Heidegger sees that the enframing of modern technology conceals the truth of things and to reveal the world we need not only use technological approaches. The way to move towards revealing is through art and specifically poetry as a way of stepping outside the frame of the technological. For Heidegger, poetry more than the other arts, can save the earth because language is the house of being (Bate, 2000). It is through language (i.e. hermeneutics) that revelation can take place for human beings with the poet disclosing the being of entities in language, and let them be. Heidegger saw poetry as one of the keys to revealing and understanding our place on earth and in response to the question of:

"What does it mean to dwell upon the earth? Heidegger stated 'But poetry, as the authentic gauging of the dimension of dwelling, is the primal form of building. Poetry first of all admits man's dwelling into its very nature, its presencing being. Poetry is the original admission of dwelling' To Heidegger poetry is not a representation or mapping, it is presencing, a form of being. Heidegger asks us to suppose that the poem is like the peasant farmhouse in the Black Forest: it gathers the fourfold of mortals, gods, earth and heaven into its still site in simple oneness. It orders the house of our lives. By bethinging us, it makes us care for things. It overrides dualism and idealism; it grounds us; it enables us to dwell. In this account, 'earth' is crucially different from 'world': 'World' refers to the historical mode of living, which for modernity means

living in an instrumental relationship to the earth. To be attuned to the earth is to live in another way, to respect the difference, the 'self-concealing', of entities even as they are 'unconcealed' in poetry. To be so attuned is, for Heidegger, to dwell" (Bate, 2000:252-263).

Lehman (2000) also explores man's approach to nature through different critiques, or ways of revealing other than instrumental liberalism and Enlightenment thinking. The critiques range from deep ecology, social ecology arguing for small-scale communities, systems theory through to Lyotard's post-modernist approach. Taylor whilst also being critical of the Enlightenment unites consideration of the social and ecological (Lehman, 2000:439) through a communitarian approach "by enabling communities to approach the value in nature and to hear its voice while remaining both liberal and democratic" (Lehman, 2000: 442).

Lehman sees Taylor's work as acting "like a 'rudder' in the formulation of a critical-ecological accounting model" (Lehman, 2000:442). Taylor enables our thinking to move towards change because:

"the original impulse of nature is right, but the effect of a depraved culture is that we lose contact with our inner voice speaking the language of nature (Taylor, 1989:357-8). We lose this contact with nature because we are entangled in the 'dense web of opinion' (ibid) that (bourgeois) society has created becoming more concerned with what others think, expect, admire, desire, reward or punish. We also lose contact with this inner voice by cutting it off through the disengaged stance of calculating reason (ibid p370)" (Lehman, 2000:443).

Lehman (2000) concludes that whilst Taylor does not refer explicitly to environmental concerns within *Sources of the Self*, he does so in other work (see for example *Heidegger, Language and Ecology in Philosophical Arguments 1995*). Although Taylor:

"never makes the case for nature's independent 'intrinsic value' and perhaps it is impossible so to do. But at least an awareness of nature's 'voice within' should not be dismissed as out-of-date romanticism as instrumental rationality would contend" (Lehman, 2000:443).

The value of natural environment cannot be measured through environmental impact assessment or cost-benefit-analysis through a subjectivising of the thing being valued.

Heidegger believed that as soon as we impose a system of subjective value onto things we lose sight of the worth of those things and:

“precisely through the characterization of something as a 'value' what is so valued is robbed of its worth. That is to say, by the assessment of something as a value what is valued is admitted only as an object for man's estimation. But what a thing is in its Being is not exhausted by its being an object, particularly when objectivity takes the form of value. Every valuing, even where it values positively, is a subjectivising. It does not let beings: be. Rather, valuing lets beings: be valid - solely as the objects of its doing” (Basic Writings 228 / 179 from Zimmerman, 1983).

Lehman (2000) believes:

“liberalism may also incorporate other frameworks including the insights of communitarians but is always bedevilled by its instrumental rationality and procedural orientation. Accounting, as a sibling of economics, is likewise flawed in its means of interpretation and deliberation” (Lehman, 2000:443).

One way to overcome this flaw is to develop other ways of interpretation such as hermeneutics. Lehman (2006a) sees language theory and hermeneutics as providing a possible reconciliation between accounting and society, where the limitations of corporate rationality are made explicit thus enabling the opening up to new ways of thinking with the social accounting movement providing a possible route to these new visions (see for example Arnold & Hammond 1994). The tension between accountability and society is seen by Lehman (2006a) as involving a challenge to accounting researchers, asking them to consider questions of virtue in the cultivation of forgiveness, magnanimity and reasonableness. The work of Francis (1994) also considers accounting and auditing professionals as needing to exercise a sense of moral judgement.

7.4.1 Accounting, accountability and hermeneutics

Lehman (2006a) believes that whereas Habermasian thinking has offered important insights for accounting and accountability purposes, it needs to go further and he offers a different way to think about “language as a medium through which ideas, nuances and meaning unfold as conversation proceeds” (Lehman, 2006a:776). The conversation can then go further than procedural issues of the ‘valid’ / ‘not valid’ language of the Habermasian view (Puxty, 1991).

Hermeneutics enables recognition of humanity and nature being entwined in a great chain of being that cannot be separated except for analytic purposes (Lehman, 1999). In this context, accounting can contribute to a vision acknowledging this great chain of being by providing information, not necessarily calculable data, concerning corporate effects on the environment. An accountability model that includes this vision challenges the modernist supposition that humanity has the technological means for unbridled pursuit of economic growth. Accountability, as an organising principle, has as its purpose the construction of an open and transparent society (Gray, 1992). In providing social and environmental data, such an information system acts as an enabling mechanism that legitimises decisions within the community in a fair manner. Stated differently “social and environmental accounting can be developed as part of a public sphere committed to exposing and explaining corporate effects on nature as a reflection of what is ‘significant’ for our community and our way of being in the world. The criterion of ‘significance’ reflects our ‘hyper-goods’, which in turn reflect our ontological background beliefs, one of which is nature” (Lehman, 1999: 238).

Lehman (1999) links the development of hermeneutic approaches with environmental accountability believing “the fruit of debate and dialogue will be a better understanding of the community’s aims and directions” (Lehman, 1999:221). Taylor’s (1989) criterion of authenticity is key to this being “a moral ideal of self-fulfilment or being true to oneself: ‘a sense of retrieval, using the interpretive (hermeneutic) method, through which humanity regains a glimpse of the importance of relationships not only among humans, but also with nature” (Lehman,1999:221). Gray, *et al.*, (1995) argued that modern social and environmental accounting models seemingly reflect a hermeneutic engagement between the organisation and society (accountor and accountee) which involves a second step for the state in critically determining whether corporations have acted in the interests of the community. For example, when discussing a role for social auditing Gray, *et al.*, (1997) argue that the company “may or may not produce a social account whose principal purpose is to encourage a negotiation for change between the organisation and its stakeholders” (Gray, *et al.*, 1997:349).

Gray (2002) argued for the development of imaginative social accounting related to a social analysis of the causes giving rise to misery, suffering and environmental degradation. Hermeneutic engagement is seen as *a priori*, valuable and essential (Gray, *et al.*, 1997 to imaginative accounting, supported by more engagement with social accounting practice (see

for example Bebbington, 1997, 2007; Bebbington, *et al.*, 2007; Gray, 2002; Mathews, 1997; Owen, 2004, 2007, 2008; Parker, 2005). One example of this type of engagement could be a community profile through a social account such as that of JSP:

“provide critical information to communities concerning corporate environmental and social impacts. A community profile can be referred to as a site where communities consider how resources are to be used as part of the available directions of improving the quality of life in the community” (see Hawken, *et al.*, 2000, in Lehman, 2002:226).

Tinker & Gray (2003) attempt to combine different approaches using a critical and dialectical synthesis to reform social accounting; Lehman (2006a) asks whether a critical accounting perspective can break free from the dominant modern ways of thinking. Again, he turns to Taylor’s work to find new ideas to escape the epistemology of modernity and its technical stance to nature, and embrace our connection with nature. Gray’s (2002) call for an imaginative accounting is responded to by Lehman as a reform that:

“must involve the promotion of conversation and dialogue that can change accountability structures as a form of social accounting praxis. That is, social accounting can be combined with a richer conception of the different ‘forms of life’, shaped as they are by linguistic structures. It will be remembered that these links are built on a recognition that commonalities between people exist. A new role for accounting, therefore, involves nurturing these commonalities as part of a non-conformist stance to the present procedural epistemology” (Lehman, 2006a:782).

Lehman (2006b) discusses the theme of language and conversation when comparing differences between the work of Habermas and Taylor “they involve understanding how conversation, discourse and language cultivate the possibilities for a good life” Lehman (2006b:350). The Habermasian⁷³ view tends towards the “scientific and precise solutions through the craft of language” (Lehman, 2006b:350) but this can never be created with

⁷³ Puxty believed that “transformation in the quality of dialogue as a whole.” (Puxty, 1991:37) was key to developments within social accounting. The developments over the last 25 years of CSR, accountability and social accounting have largely focussed on this point (see for example Gray, *et al.*, 1997). There are examples of reporting that demonstrate what can be achieved, but it has been argued that the CSR debate has been hijacked and won by more powerful groups (see for example Tinker & Gray, 2002). The debate is still about the ‘conversations’ and the ‘dialogue’ that are not taking place (Lehman 2005, 2006a) and how the CSR debate needs to be developed in order to drive forward transformative social change in order to address the urgent social and environmental issues faced by current and future societies. Puxty’s work takes a Habermasian approach to social accounting and accountability, this approach was also taken by Lehman (1995) who then took it further using the work of Gadamer and Taylor (see for example Lehman, 2005, 2006a). The links between Habermas and Gadamer are made within dialectical hermeneutics and seen in the work of Myers (1995) based upon Bernstein (1983) “who argues that there is common ground between the critical theory of Jurgen Habermas and the hermeneutics of Hand-Georg Gadamer” (Myers, 1995:56).

scientific precision. Instead Taylor, using Gadamer, sees “words and conversations have different meanings in various circumstances that reflect the ebbs and flows of the world. To assume that language is a precise tool at the hands of each person underestimates the reciprocal dimensions of language” (Lehman, 2006b:350).

Lehman (2005, 2006a) explores accountability through a view of Habermasian reforms using a dialogic lens to express the limitations of the current methods of accountability. Bernstein (1983) also sees a need to cultivate dialogics and by

“playing off the strengths and weaknesses of Gadamer, Habermas, Rorty, and Arendt, I show how an underlying common vision emerges, one that illuminates the dialogical character of our human existence and our communicative transactions, and that points to the practical need to cultivate dialogical communities. In the final analysis, the movement beyond objectivism and relativism is not just a perplexing theoretical quandary but a practical task that can orient and give direction to our collective praxis. There is a deep truth in Wittgenstein’s remark, ‘the way to solve the problem you see in life is to live in a way that will make what is problematic disappear’” (Bernstein, 1983:xv).

Lehman (2006a) critiques the work of Habermas and rational speech acts as limiting to the CSR project by constraining the possibility of alternative uses of language in order to develop understanding. Lehman explores the work of Gadamer⁷⁴ and Taylor to support this thesis, believing this to have particular reference to social and environmental accounting.

Lehman (2006a) contrasts the Habermasian theoretical framework with the dialogic model offered by Gadamer and Taylor which engages with ‘others’ who are different. By exposing the illusion that words and language function as tools that can be controlled and measured, the capacity of humans to express thoughts through language offers a richer way to analyse the world (Lehman, 2006a:777). Lehman believes that language needs to be seen from a different perspective and understood as a “common and shared good” (Lehman, 2006a:762). Enabling language to be viewed as “an ongoing and interactive activity which reflects the twists and turns of discourse as it unfolds” (Lehman, 2006a:762). Lehman sees that the:

“role of language can never be mastered, nor can it be expressed with austere rigour according to pre-determined and universal rules. Therefore the applied

⁷⁴ “Gadamer’s manner of engaging with texts, and his fascination with the binding character of tradition, owe a deep debt to Heidegger’s conception of hermeneutics, and more than any other follower of Heidegger, Gadamer has made hermeneutics central to the practice of philosophy itself” (Moran, 2000:248).

Habermasian turn in critical accounting is limited by its focus on pragmatic rules to adjudicate validity claims. That is, Habermasian reforms limit imagination and the goals to which accounting might aspire. Imagination and vision might be the last line of defence to protect accountability and its structures of governance” (Lehman, 2006a:762).

Lehman is worried that accountability will be restricted due to the limitations of rules and validity being used to critique SEA, and that without imaginative and visionary approaches (such as hermeneutics) governance and accountability studies will not develop and could possibly be restricted.

Lehman (2006a) sees language as not being just about meaning but “opens up a conversation of humanity” (Habermas, 1991; Taylor, 1991, in Lehman, 2006a:767) allowing language to ‘disclose’ meaning rather than ascribe it. Lehman then touches upon the arguments of relativism made by Habermas against the work of Taylor (and more specifically against the hermeneutics of Gadamer, see chapter 2) and Lehman develops the argument that discourse leads to new ideas which is relevant to accounting (see for example Shearer, 2002, in Lehman, 2006a). Lehman (2006a) sees Kantian individualism and procedure blocking the power of language within a Habermasian model, explained by the issue of “whether the language of accounting (performance indicators, balanced scorecards, ethical audits) can create reconciliation and enrich communities” (Lehman, 2006a:765).

Cobb (2001) also sees the use of traditional indicators as:

“limited, however, by the fact that what society most values is beyond measure. Indicators are metonyms or metaphors of larger issues that cannot be grasped whole. The value of indicators is thus both instrumental and expressive” (Cobb, 2001:30).

Lehman sees the work of Gadamer and Taylor assists in developing understanding: “how a focus on rules and universal maxims can perpetuate a culture which offers only a limited and technical role for accounting in the public sphere (Taylor, 2003)” (Lehman, 2006a:765-766). Other examples are benchmarking and frameworks within accounting and managerial language, which are also included in the language of social accounting.

Lehman (2006a) calls for accounting research to consider issues associated with common values, differences and rule procedure rather than harmonising accounting systems, whilst asking whether the language of accounting can be used to create reconciliation and enrich communities. The language of performance measures:

“extend a market economy and a managerial focus on society. Tracing these ideas back to the focus on the public sphere involves how language, reason and justification shape a social system (Gadamer, 1975; Taylor, 1991, 1993, 2003). A first connecting premise is that the social sphere and its communicative channels cannot be modelled with abstract neatness. This is because communication, reasoned justification and practical reason reflect ‘[a] messy process’ which actually mirrors the real world. It is probably for these reasons that Francis (1994) argued that judgement, training and history are equally important for accounting professionals” (Lehman, 2006a:768)

Lehman’s (1999) use of hermeneutics is linked to other accounting and communitarian writing, drawing on Rawls, Gadamer and, more recently, Taylor in order to develop a communitarian basis enabling us to develop and expose the issues, whilst changing our view of what we are accountable for. The use of language is developed further within this thesis, through the interpretation and analysis of the social account using hermeneutics (Lehman, 1999, 2005, 2006a, 2007b; Myers, 1994, 1995). The development of language and communication must also be considered within wider settings, such as civil society. The following sections examine communitarianism, the need to acknowledge civil society and community when developing communication and different forms of accountability and social accounting.

7.5 Communitarianism

“Communitarianism is a broad stance on citizenship that modifies considerably the previously dominant liberal position. The communitarian turn may be summed up in the phrase, ‘from contract to community’. Communitarians argue that citizenship is based on a social concept of the individual as a member of a community. Community in this sense means the civic community of the polity as opposed to a small-scale traditional community. However, in the most influential version of communitarianism, such as Charles Taylor’s, this civic conception of community is ultimately a culturally codified type of community. In some interpretations it is often defined in terms of a minority group” (Delanty, 2003:73-74).

Communitarianism⁷⁵ is a distinctive critique of liberalism as defined by Taylor (1989), MacIntyre (1984), Sandel (1998), Walzer (1983), Bellah *et al.*, (1991), although MacIntyre (1991, 1995) has denied being a communitarian. Thayer Scott (1995) defines communitarianism as a critique of liberal political theory being excessively individualistic and insufficiently historicist⁷⁶. Individualism produces a view of the self divorced from the social relations that might constitute it. Liberal political theory claims that society should be neutral regarding conceptions of the good, and misinterprets the idea of a community whilst ignoring the fact that liberal societies promote certain kinds of virtue and ignores others. Liberalism is also said to misinterpret claims to rights, treating them as transcendent principles rather than as historical and contingent features of liberal communities (Thayer Scott, 1995:34).

The communitarian critique argues that the liberal emphasis on individual rights and autonomy has caused the decline in civic discourse about the nature of and appropriate remedies for social problems. Most fundamentally, communitarianism argues that the metaphysical self cannot be disengaged from a specific historical understanding. As the classical liberal would embrace Descartes' dictum "*cogito, ergo sum*" (I think therefore I am), the communitarian would embrace Heinemann's counter, "*respondeo, ergo sum*" (I respond therefore I am). The sentiment of this form of philosophical and political communitarianism is expressed as a public life developing "only when a society realizes that reciprocity and mutual aid are worthy of cultivation both as good in themselves and as providing the basis of the individual self" (Sullivan, 1982, in Thayer Scott, 1995:34). The notion of the common good is deeply embedded in communitarian thought, determining and achieving this is the desired outcome of civic discourse and the aim of political association.

Lehman believes that Taylor's communitarian model is relevant because it is at a community level we need to develop the dialogue to enable us to continue living on the planet (Lehman, 1996:674). Taylor's thesis is a critique of reductionist, utilitarian and naturalistic methods because they fail to understand the intrinsic⁷⁷ value of nature which connects with the way humans live on the planet (Lehman, 1996:674). By developing market based instruments, for example pollution permits, we fail to recognise the non-

⁷⁵ A comprehensive essay on the different views of philosophical communitarianism and individualism is provided in the introduction of Avineri and De Shalit (1992).

⁷⁶ The need to acknowledge historical development as the most basic aspect of human existence.

⁷⁷ The intrinsic (or inherent) worth argument states that nature is inherently valuable in itself, because, its value cannot be regarded as reduced to its value to humanity (Goodin, 1992). Whilst not all parts are valued equally and some parts are not valued at all, intrinsic worth is also seen as the value within the entity and it requires no other relationship with other entities, for example a piece of art (Katz, 1985).

instrumental⁷⁸ value of the environment in our lives (Goodin, 1994, in Lehman, 1996). We are also at risk of legitimising the destruction of our environment by:

“consigning accountability to free-market political and environmental mechanisms, the value in nature is reduced to a pricing concern that aims to balance what people are willing to pay to preserve nature against other goods. When the pricing mechanism is the means to balance social and environmental interests, the role of the political sphere becomes secondary to the economic sphere” (Lehman, 1999:223).

Lehman (2000) sees the inclusion of communitarianism sitting within a liberalist framework, but notes caution, as does Taylor (Abbey, 2000:101) because of the complexity of the relationship with liberalism. Lehman (2000) sees Gray, *et al.*, (1996, 1997) moving towards a communitarian position under their ‘own steam’ but this still needs to move further in order to include a more interpretative position (see for example Gray, *et al.*, 2006). Communitarianism provides a position that would seek to develop the discourse of accounting as “a medium through which to entwine and develop relationships between business and society, community and nature” (Owen & Lehman, 2000:1).

7.5.1 Communitarianism and accountability

Lehman (1999) argues that a communitarian correction is needed to overcome the accounting profession’s initiatives to define environmental accountability through processes that standardise environmental concerns through the identification of environmental assets and liabilities or cost savings. The procedural base on which social and environmental accounting and auditing models have been developed have failed to change the way companies treat the natural world by deferring to instrumental criteria. They therefore limit the scope for a sense of practical reasoning to consider the ways and means by which we are governed, monitored and regulated (Lehman, 1999).

Gray, *et al.*, (1996) developed their conception of accountability, based on Rawlsian liberal principles, and argue that corporations can be transformed and made accountable whilst accommodating the plurality of different interests in society (see for example Gray, 1989).

⁷⁸ The utility or instrumental value is measured by the importance of nature as a means to the end of human survival and flourishing. This gives less emphasis on responsibility to species and nature in the present and more emphasis on future generations (Soper, 1998). The emphasis is also on the instrumental value, the ‘usefulness’ or functional purpose of an entity (Katz, 1985), this ties in with the measurement of utility or instrumental value to man is the cost benefit of the species / individual / place.

Lehman argues that whilst the Gray-Owen project privileges participatory democracy through a lens refined by Rawls, there needs to be a state-civil society that works together to create participative and positive conceptions of freedom where corporations can be made accountable to act in the public interest (Lehman, 1999). The later work on accountability and NGOs / civil society of Gray, *et al*, (2006) and O'Dwyer & Unerman (2007) is relevant in this context.

Lehman's (1999) aim is to extend liberalism from its procedural parameters as part of a broader communitarian 'complex' social structure by considering the relationships between humanity and nature using Taylor at the ontological level (knowledge) and Rawls at the advocacy (justice) level (Lehman, 1995, 1996). Whilst remaining critical, Lehman (1999) makes the links to Rawls, building and including the arguments for the use of Taylor's work using hermeneutics and authenticity (being true to oneself).

Practical reasoning or practical wisdom, *phronēsis*, (intelligence, prudence) is distinguished by Aristotle from theoretical knowledge and means-end reasoning or instrumental reasoning through praxis (see chapter 3) (Lehman, 1999). A communitarian conception of accountability, as praxis, using hermeneutics and authenticity would make the social contract of Rousseau, based on an instrumental conception of practical reasoning, unnecessary.

Authenticity, as being true to oneself, can be understood through self. As self-interpreting beings, people's conception of the 'good' is influenced by 'strong evaluations' (Taylor, 1989) of the 'significant' issues of cultural, environmental and social affiliations. An instrumental or procedural approach to the distribution of the 'good' is not always sufficient to define what is right because the liberal criterion of autonomy can exclude recognition of 'significant' issues; for example, cultural, environmental and social affiliations which people find important for their identity as self interpreting beings (Lehman, 1999).

Taylor links these significant issues to our understanding of humanity as self-interpreting animals, a notion which originates with Heidegger, arguing that "there is no adequate description of how it is with a human being in respect of his/her existence as a person which does not incorporate his/her self-understanding" (Taylor, 1983:144 in Lehman, 1999:218).

Thus:

“identity, value and culture, therefore, have meaning only in terms of social contexts. These values associated with a good society that respects religious difference cannot be framed solely within the parameters of free markets, instrumental notions of accounting, and accountability. The implication for accounting scholarship involves a need to regain awareness that practical reasoning is not just procedural, but involves an understanding about the values that constitute a good society. For accounting reform purposes, it is important that our basic institutions (accounting) recognize that ‘the good’ and religion, spirit, and value can never be reduced to simple procedures” (Lehman, 2004:53).

Accountability that includes identity, value and culture at the community level is explored in the next section.

7.5.2 Accountability at the level of community

Perhaps communitarianism is “a fanciful vision of a non-existent society? The fact that these authentic communal bonds do not yet widely exist as standard business practice is not in itself evidence that they cannot exist and will not exist” (Lehman, 2007a:172). Communitarianism could support a civil society that reflects and accommodates the will of the people, which is not always given full consideration in accountability studies offering structures of governance. Lehman’s (2007b) vision of accountability recognises the importance of history, people and their communities.

Informed public debate in civil society can address ‘democratic deficit’ (Nussbaum, 1990, in Lehman, 1999) thereby providing a forum to discuss issues of ‘significance’ (Taylor, 1989a). Debate prevents issues like the intrinsic value of nature being submerged within the modern forms of procedural liberalism by “extending accountability through a communitarian lens” (Lehman, 1999:221). Debate enables us to address the issues that have failed to tackle the social causes of the environmental crisis (Lehman, 1999). Within civil society a broader accountability can create better relationships between individuals and the state. The broader accountability framework could develop “through practical reasoning to regain a glimpse of the goals that can be pursued by communities. These are the very values which have been submerged by instrumental political structures which contend that a

globalising world market will solve our social and environmental dilemmas” (Lehman, 2002a:224).

Lehman & Tregoning (2004) provide insights into Taylor’s view of civil society. Taylor’s conception of civil society may contribute to new ways of thinking about corporate citizenship, community and the development of policy to support the delivery of public goods. These public goods, also referred to as common goods in Lehman (2006b), mean those shared goods which are required for societies to function such as roads, hospitals, telecommunications, schools, swimming pools etc. (see section 7.1.1). Lehman & Tregoning (2004) demonstrate the issues arising from a focus of economic structures at the expense of social analysis when implementing the common and social goods that structure and co-ordinate civil society (Taylor, 1990b; Quiggin, 2003 in Lehman & Tregoning, 2004).

Gray, *et al.*, (1997) and Owen, *et al.*, (1997) have done a considerable amount of work on the development of accountability, yet interpretations of their work have the potential to “slide unconsciously back to pragmatic managerialism” (Lehman, 1999:223) enabling the profession to perpetuate what Taylor refers to as an enlightenment culture of modernity. The awareness that Gray, *et al.*, (1996) have developed through their work on accountability⁷⁹ provides many challenges to current economic structures that only express the non-instrumental significance of nature in terms of the financial (Lehman, 1999). The arguments of Gray, *et al.*, (1997) provide opportunities for other voices to be heard within the public arena (Lehman, 1999).

Lehman (1999) disagrees with Gray, *et al.*, (1996) and Owen, *et al.*, (1997) in making a case for the regulation of environmental accounting. He asks what happens should the relevant public not act on the additional information provided. Gray (1992) argues for the importance of transparency at the level of community, that through the process of social accounting at this level can there be the forum for dialogue and the development of any action (or knowledge of action) by the relevant public. The dialogue is developed through the process of social accounting rather than through the final documentation produced. By reducing accountability to a process of final reporting on the ‘conduct of conduct’ we render it meaningless and empty. The broader communitarian framework “seeks to bring about social change through informed dialogue in a public sphere” (Lehman, 1999:224) with

⁷⁹ Accountability, as an organising principle, has as its purpose the construction of an open and transparent society (Gray, 1992:399).

accountability relationships being constructed at a community level not at the corporate level (Lehman, 1999:227). The accountability relationships at community level raise issues around “the ‘authenticity’ of information - which includes among other things financial and non-financial data” (Lehman, 2002a:224).

The accountability model proposed by Lehman demands that we question the limitations of procedural liberal and libertarian models but also develop a participative democratic system where all voices in society are given a fair hearing (Lehman, 1999:226). Within this communitarian model accountability:

“becomes an enabling technology that creates an interchange between all levels in society with a view to representing the interests of all citizens, not just a select or privileged few. Indeed, there exist some notable communitarian models within the accounting literature (see for example Arrington & Francis, 1989; Arrington & Schweiker, 1992; Schweiker, 1993; Francis 1991)” (Lehman, 1999:226-227).

For Lehman the development of communitarianism through dialectical interpretation involves accountability models providing high quality information in order that the community can make better decisions. The accountability models involve interchange between all levels of society with the ‘information’ facilitating and impacting on the pursuit of self-rule in the community (Lehman, 1999:233). He suggests that by developing a broader communitarian basis for thinking about relationships between humanity and nature it is constructive to be clearer in the first place as to why we are striving to develop an accountability model that helps us to understand firstly the role of accounting as part of humanity’s endeavours, secondly the goals to which humanity strives and thirdly how the state can foster a participative polis committed to open dialogue and debate (Lehman, 1999:234). Lehman (1999) believes that an alternative can be sought through environmental accounting that “is not about putting a number on our normative issues but rather is about narrating how reporting entities affect nature” (Lehman, 1999:239).

Lehman sees reforming accounting as engaging “praxis through practice” whilst addressing the:

“scenario in which humanity faces a world committed to transforming nature into productive capital as a reflection of simplistic economic use values. Failure to do so will continue to leave social and environmental accounting

open to the charge of relativism, quietism and going along with the crowd (Tinker, *et al.*, 1991)” (Lehman, 2001a:729).

A social account may not necessarily construct a:

“new accountable world and there are two issues with this argument. First, critical public spheres are needed to create citizen self-rule won through debate and dialogue in a politicised global system. Second, the various claims put forth in the political arena, must be democratically determined by a state committed to justice and fairness...one wonders about the extent to which social and environmental accountants have thought about the issues of ownership and control and for what purposes these data, ideas and symbols have been prepared” (Lehman, 2002:227).

Whereas the work of:

“Arnold & Hammond (1994) offer an insightful analysis into the potential of accounting to create the political and social tensions and contradictions that can bring about radical transformations...social accounting disclosures might be used to challenge the South African divestment movement” (Lehman, 2002:228).

Lehman believes a placement ethic for SEA would include a principle of equal respect to develop a stronger democratic foundation for critical and interpretive accounting.

“These principles would support an accounting framework that relied on principles of rationality, but would also involve reforming accounting as a medium of communication with communities” (Lehman 2001a: 729).

The implication here is that accounting principles would respect ‘other’ user needs, and thereby promote awareness that the marketplace is an inadequate reflection of a public sphere. In developing this ethic for SEA it would be seen as a device to create new possibilities and visions that may determine the democratic ability of institutions such as accounting to create social change. In effect this means finding a way to think about accounting and society “something far easier to suggest than effect” (Lehman, 2001a:729). The development of ways to move towards developing the placement ethic can be seen in the next section where Lehman’s work on NGO accountability is followed by an examination of communitarianism in third sector organisations.

7.5.3 Accountability and NGOs

The importance of NGOs within the public sphere has been demonstrated through the work of Social Audit Ltd (Medawar, 1976), along with many others. NGOs have started to fill the democratic function of accountability through expansion of the public sphere with new voices, provision of additional information to stakeholders, offering outsourcing services to government and allowing organisations opportunities to communicate in entirely new ways (Lehman, 2007b).

Lehman (2007b) reflects on whether NGOs are doomed:

“to fail by the environment that made them necessary? ...because they are unelected and unaccountable, and unlikely to rise above the limitations of the current system that made them necessary in the first place?” (Lehman, 2007b:645).

He defines an NGO as any non-profit organisation which is:

“independent from government, typically value-based organisations depending on charitable donations or voluntary service. The accountability functions of these organisations require interpretation and evaluation...because social accounting is reforming itself with these institutions as potential vehicles to act as catalysts for reform” (Lehman, 2007b:646).

The role of NGOs and how they might have the greatest chance fulfilling their ‘proper mission’ is the key aim for Lehman (2007b). He examines their role and the accounting function by raising three issues from Taylor (1986). Firstly that accounting has a public interest role which involves NGO and civil society research. Secondly that accounting theory influences and affects NGO research, for better or worse and needs to be evaluated. Thirdly NGOs should provide common goods (for example shared goods required for societies to function: roads, hospitals, schools etc). Accountability should then satisfy these three objectives, thereby enriching the role of accounting as contributing to the democratic process. Lehman sees that:

“in failing to address the accountability obligations of NGOs, important issues associated with the provision of common and public goods to society are never addressed” (Lehman, 2007b:649),

he is referring here to 'good' in the sense of Aristotle and the best that can be attained in a flourishing human life.

Lehman (2007b) develops a critique of NGO accountability, raising the uncomfortable spectre that NGOs are sitting firmly within a liberal market based system and there as a result of it. Anyone researching or theorising the issue of NGO accountability needs to be acutely aware of this point otherwise they are at risk of falling in with a market based accountability (Williams, 1987) rendering them unable to conceptualise an alternative to a "civil society that implicitly assumes that corporations can continue their operations if they satisfy accountability obligations in terms of market efficiency" (Lehman, 2007b:650). Lehman asks that there be further civil society research addressing the fabric and structure within which NGOs operate in order to develop a democratic structure that acknowledges authenticity (Taylor, 1989) and does not deal procedural ethical rules (Lehman, 2006b). A democratic structure would need to include accountability based on principles of:

"openness, transparency and community closeness, as they affect civil society debates. While these principles of accountability are critical...without a full analysis of the democratic, dialectical and interpretative aspects of civil society research, it is difficult to determine whether the accountability principles are satisfied (Cohen & Arato, 1992; Keane, 2003)" (Lehman, 2007b:650)

The accountability of NGOs should not be reduced to judgement of social value converted to the financial through economic and utilitarian calculations. A NGO is:

"done a disservice by one end of the political spectrum if all activity is accountable in strictly rationalist terms, a disservice by the other if only judged on 'social worthiness' instead of achievements. Furthermore, such an argument framework overlaps with aspects of Marxist political economy in its explanation that economic logic and values have been able to assimilate attempts to reform capitalism. Therefore, a key problem with NGOs is that they are susceptible to capture by the same system they aim to reform" (Lehman, 2007b:653).

Lehman (2007b) asks whether NGOs can escape corporate control and remain true to their original objectives or whether this could be done by contributing to a viable civil society whilst remaining accountable to that civil society. The development of accountability

research when framed within the work of Charles Taylor, on civil society, is seen by Lehman as providing a framework for debate:

“the definition of civil society involves clarifying the processes and definitions on which institutions such as NGOs are based....different ways to think about what is a civil society, and the relationships it comprises. These relationships include the intrinsic values and background horizons of meaning which require careful interpretation by accounting, accountability and democratic researchers alike....points toward a politics of recognition which is based on exploring the limitations and strengths of market solutions, and offers a critical insight that there is more to human nature than individual competition and the provision of decision-useful information. Accordingly, then, the evaluation of NGO accountability reflects an explicit focus on how to narrate the contribution of the good society and the people that comprise it....including the existence of collective, social goods as the fabric of intuitions and personal subjectivity” (Lehman, 2007b:654).

Lehman (2007b) uses dialectics to recognise the current accountability position of NGOs and by addressing the accountability of NGOs from Taylor’s authenticity perspective and the use of more interpretive approaches, we might start to address the question whether NGOs are the optimal means to implement and develop social initiatives in society. Lehman in this paper examines through dialectic logic “how NGOs have the potential to play an important community role, subject to the principles implicit in a broad, open and transparent conception of civil society.” (Lehman, 2007b:668). Uphoff (1995) also calls for a hermeneutic approach to the accountability, sustainability and evaluation of NGOs. Whilst acknowledging that classification systems are useful when “comprehending and acting within the social universe” this “linear or reductionist” thinking does not work well when applied to “complex concepts that are fraught with paradoxes” (Uphoff, 1995:28). He calls for a combination of the “analytical approach with a more integrative, synthesising one, transcending and utilising ‘either-or’ constructions with a ‘both-and’ frame of mind (Uphoff, 1992)” (Uphoff, 1995:28). Uphoff (1995) is clear about where NGOs fit and it is not as part of the third sector. Uphoff sees NGOs as part of the private sector with the “real third sector,” being “located somewhere *between* the public and private sectors in institutional space” and belonging “to people’s associations and membership organisations” (Uphoff, 1995:17 emphasis in the original).

The problem of where NGOs and third sector organisations sit does not change Lehman's (2007b) dialectic but reinforces the point that Goodin (2003) raises for democratic accountability. Goodin (2003) believes that there are multiple accountabilities for these organisations and we need to be clear where they fit across an NGO, third sector, public sector or corporate divide (see chapter 2 fig. 2.3 for accountability relationships in this context). Referring back to the case study central to my own research, JSP has taken up the role of the state⁸⁰, is a trading entity with charitable status and heavily reliant on voluntary association through the work of the board, members and volunteers. Uphoff (1995) makes a clear definition of third sector as associational i.e. voluntary which is also the view of Thayer Scott (1995).

7.6 Communitarianism in third sector organisations

The associational nature of third sector organisations is demonstrated through the many forms of volunteering within them, these are both highly valued and recognised as giving a “normative view of human interaction and political style that is cooperative rather than competitive” (Thayer Scott, 1995:34). Another aspect of the associational nature is pluralism that requires:

“an identifiable voluntary sector in order to achieve balance among competing interests within society, to mediate between the community and its hierarchy of elected representatives. Whilst communitarians require an identifiable voluntary sector in order to have a venue and a full range of social instruments for common talk, decisions, and work” (Thayer Scott, 1995:34).

Lehman asks:

“what accounting would look like if we were to move away from free-market and deregulated frameworks, and work toward a society which explicitly fosters the development of meaningful social relationships and the virtues in communities.....new ways of being-in-the-world. This might lead to new worlds where profits are not the sole focus of the life world” (Lehman, 2001b:212).

Communitarianism could already be one view, or provide an alternative perspective, of third sector organisations.

⁸⁰ “Management of sports and recreation facilities through a trust has become a popular choice for councils, this represents 21% of all council-provided facilities in England...Trusts potentially enable the management of sports and recreation facilities to be more accountable to the community and provide greater opportunities for investment” (Audit Commission 2006:15).

The overall view of the state is fundamental to the perspectives on voluntary organisation. As suggested by Thayer Scott (1995), the scenarios depend upon the philosophy of the state that a voluntary organisation is working within and this could be pluralist, neoconservative or communitarian. A pluralist philosophy of the state requires a voluntary organisation to focus on membership, governance and strategic functions (Thayer Scott, 1995). Within this scenario questions around whose interests are represented and within which socio-political niche the organisation sits arise for voluntary organisations. Yet the focus is at the level of the organisation. The second scenario is that of the neoconservative philosophy of the state, this is where a voluntary organisation is focussed on management: control, marketing, and entrepreneurship. The efficiency and effectiveness of the organisation within the fundraising marketplace is all important. Other questions arise around whether the operating style of matches that of successful organisations in the private sector and if it has a competitive and cultural edge. The focus in the neoconservative philosophy is essentially economic (Thayer Scott, 1995). The third is the communitarian paradigm where the voluntary organisation's focus is on governance and the values of its mission. The questions arising around how decisions are made and information gathered, how cooperative and collaborative is the organisation with clients, other informal / formal voluntary group and how does this intersect with private and public sector interests. The values that govern the administration and operational aspects of the organisation are key. The focus in a communitarian paradigm is essentially on community building (Thayer Scott, 1995).

The role and function of the board in a voluntary organisation are:

“given high priority in the communitarian paradigm. If a need remains for legal and organisational mechanisms in a socially fragmented society to enable us to accommodate the needs of strangers, the organisational entity of the charity retains its utility. In order to activate the values of active participation by citizens in community problems, however, the fact that board members of voluntary organisations occupy their positions on behalf of the community must achieve more than symbolic acknowledgment” (Thayer Scott, 1995:36).

Using this perspective of board members could reinforce the authenticity Taylor refers to, which is about relationships and our being-in-the-world. From this perspective it is important to build face to face community relationships allowing better understanding of issues such as the environment. Accounting as a mechanism is isolated and reinforces the individualism Taylor criticises as demonstrated by the case of ‘drift’ within the WWF

(Luke, 1997), where the organisation's effectiveness is expressed in terms of symbols and profile (Lehman 2007b:653). The actual achievements of the organisation should be related to the core mission:

“the issue with NGOs – their accountability in terms not only of what they spend but their effectiveness in fulfilling their social purpose. This is not to inherently criticise organisations like the WWF, but more to raise the accountability conundrum inherent in attempting to gauge the productivity of NGOs – not all achievement is necessarily quantifiable in quantitative terms” (Lehman, 2007b:653).

The importance of values is again raised by Lehman (2007c) where Taylor's view of all humans as self-interpreting animals (Heidegger) is linked to Mathews' (1997) meta-theoretical approach. To enable accountability from a critical position Lehman (2006c) believes strongly in local values with an accounting as critical investigation, rather than information provision, and allowing opportunities for citizens to participate actively in the decision-making processes of communities. The development of local values and participation at the level of community is seen by Lehman as possible through the provision of information. The information then enables a critical dialectic through participative community based thinking and communication.

7.7 Chapter summary

Chapter seven brings together the themes of the thesis. The themes are: accountability, community within communitarianism, revealing new worlds through hermeneutics and conversation, language theory and authenticity. These themes are all central to the multi-layered interpretive, language and communitarian hermeneutic philosophy of Charles Taylor and the work of Lehman within critical SEA.

The work of Lehman is used in this chapter to provide a detailed background to the argument that communitarian political philosophy can inform SEA. Lehman sees accountability as a moral term through the inclusion of social duty demonstrated through 'primary goods'. If a society is primarily concerned with 'decision-useful' information it is allowed to ignore these higher order primary goods which are integral to our world, for example environment, community or social goods (that structure and co-ordinate civil

society through public services for example roads, hospitals, swimming pools). The application of communitarian practice is developed within the context of JSP in chapter 8.

Lehman sees the problems of individuality and instrumentalism as being caused by a system that privileges the economic over the political. These issues are underpinned by an education system that reinforces individuality and instrumentalism through the Cartesian legacy of separating the person from nature and others. This separation of knowledge as 'object' could be overcome through hermeneutic approaches such as dialogue or conversation. The social account is seen as part of this process by developing dialogue at a community level fitting within Taylor's communitarian model (Lehman, 1996). The more recent work of Lehman on NGOs links to the work of Thayer Scott on a communitarian model within third sector organisations.

Accountability is essentially political. Communitarian based accountability is reinforced by the values of the organisation whilst acknowledging the individual and the accountability relationship. Accountability at the level of the community, through third sector organisations, can demonstrate decisions made, actions and sharing of information generated. The sharing of information and communication through social accounts at a community level is central to accountability at JSP. The need to demonstrate an awareness of the history, context and reasons as to why the third sector exists, is highly relevant to the situation of JSP. An example being the awareness of those within JSP of the reasons the pool exists (acknowledging history) and also the use of information (through conversation and hermeneutic method) gathered through social accounting. Other examples of the associational nature of JSP are demonstrated through networking and helping other organisations in a similar situation demonstrating empowerment at a community level. It is acknowledged that social accounting cannot directly change the political context where pool closures are still occurring through instrumental decision making (financial), but social accounting can help to bring to the fore and acknowledge the 'goods' that make life better.

The next chapter (8) examines SAing in a values driven organisation, JSP. The SA of JSP suggests a way of moving towards accountability that acknowledges values and develops at the level of the organisation within a communitarian paradigm (Thayer Scott, 1995). The approach of Miller (2002) provides an appropriate frame to develop self regulatory accountability within a communitarian third sector setting, through the account, where interpretive dialogue (or hermeneutic conversation) with stakeholders was enabled.

Chapter 8

The communitarian third sector organisation: enacting self regulatory accountability through social accounts

“our biggest challenge as researchers and theorists in the third sector in the years ahead will be to reveal what Bellah and colleagues (1985) called the ‘invisible complexity’ of our societies and our communal lives” (Thayer Scott, 1995:36).

8.0 Introduction

This chapter reflects on the themes developed out of the social accounting experience of JSP, from initiation through two phases of SAing. These themes are mapped to the characteristics of a communitarian third sector organisation (Thayer Scott, 1995), through self-regulatory accountability (Miller, 2002), providing a broader view of practice. The broader view demonstrates engaging “praxis through practice” (Lehman, 2001a) by drawing on the practical experience of SAing with JSP and communitarian theory.

The development of self regulatory accountability enables a multiple accountability that has the potential to be a more appropriate approach in a third sector context. The chapter develops and links Thayer Scott’s (1995) view of a communitarian third sector organisation with Miller’s (2002) view of third sector self regulatory accountability as applied to the experience of SA in JSP. The first section examines how self regulatory accountability within a communitarian organisation can be practiced. The following three sections then develop the themes of this frame through the SA experience of JSP. The final section examines gaps in this frame and recommendations that could be made to applied practice whilst noting caution to other SEA practitioner researchers. For example, the approach taken in this thesis and developed in the chapter is both time consuming and can result in tension between participation in the process and the outcomes (Taylor, 1996).

8.1 Applied and ideal practice: developing self regulatory accountability within a communitarian organisation

Accountability is central to this thesis. The initial aim of SA at JSP was to increase accountability. Prior to doing SAing the knowledge of accountability in practice within the organisation was limited (in many senses). If accountability is taken as “concerned with the relationships between groups, individuals, organisations and the **rights** to information that such relationships entail” (Gray et al 1997:334) (emphasis in the original), then it could be seen as a matter of following the SAN manual and getting on and doing SA. The reality of the two issues of conceptualizing accountability and realising a SA are not as straightforward as might be presented in theory. The SAN manual did not always make sense in the JSP context and the accountability relationships were not always clear (see for example chapter 4 initiation).

The reality of practice is more complex than theory. Through being clear at the outset as to what form accountability might take whilst having an appreciation of different forms of accountability i.e. formal / informal / mix has a significant impact on how the SA is developed. Theorising accountability is central to the process of doing SA, as this understanding of accountability enables the organisation to focus on what the relationships are and how these are to be included within the account.

Understanding the accountability relationships of the organisation are central to this thesis. By understanding to whom, for what, how and when the organisation is accountable are central to developing and drawing out themes from the experience of developing SAs at JSP. The information and understanding developed from this experience is expanded using the communitarian theorising of Thayer Scott (1995) who views the board of a third sector organisation as being central to an ideal communitarian view of a third sector organisation.

The Board of Trustees is central to developing an ideal communitarian view of a third sector organisation. The following characteristics also need to be demonstrated by a communitarian third sector organisation:

“the board is there to ensure that the voluntary organisation is a venue for community **problem solving, common talk, decisions and action**. Its strategic posture must look more outward than inward. **Organisational planning** becomes a more interactive process with community members,

whether through focus groups, town meetings, and intergroup consultations. A cooperative world view and a desire for **connectedness and good use of community resources** will encourage the board to seek opportunities for **collaboration** with other service providers, with clients and neighbors, and with those from other sectors...they are organized around combinations of **formal and informal interventions** to solve commonly identified community problems. The **governance walls of the communitarian voluntary organisation are more permeable**; its **strategic planning processes are open and transparent**. There are opportunities for **active participation throughout the community** in environmental scanning and development of future scenarios. In some instances, the board may devise ways in which its long-term strategic decisions can be made stepwise, with collaborators and partners as full participants during some of those step decisions” (Thayer Scott, 1995:35) (emphasis added).

The characteristics developed by Thayer Scott 1995 provide a frame for a model for a third sector communitarian organisation and are linked to self regulatory accountability in Table 8.1. The evidence of JSP from initiation and two phases of SA are mapped to these characteristics in Table 8.1 and provide a view of how Lehman’s work could be developed in practice within a third sector organisation. The model of a third sector organisation could be critically viewed as the utopian view of Lehman’s (2007a:172) “fanciful vision” of a non-existent society. An alternative view is that JSP provides evidence through SA, as a tool, enabling this utopian vision. Whilst not claiming to have reached a point of utopia through SA, the experience has assisted in making the task of proving and demonstrating “authentic communal bonds” (Lehman, 2007a:172) easier to do in practice.

Communitarian based accountability in the context of this work means that “an accountable organisation learns about itself and its public conduct through its engagement with others” (Miller, 2002:554). The form of accountability is reinforced by the values of the organisation, aligned to communitarian thinking whilst acknowledging the individual and the accountability relationship. Accountability at the level of the community, by third sector organisations, can demonstrate decisions made, actions and sharing of information generated. The sharing of information and communication through SAs at a community level is central to accountability at JSP.

The accountability needs to include awareness of history, context and reasons as to why the organisation exists; an example being the awareness of those within JSP of the reasons the pool exists (history) and also the use of information (through conversation and hermeneutic method) gathered through SAing. Examples of the associational nature of JSP are demonstrated through their networking and helping other organisations in a similar situation demonstrating empowerment at a community level. It is acknowledged that SAing cannot directly change the political context where pool closures are still occurring through instrumental decision making (financial), but SAing can help to bring to the fore and acknowledge the ‘goods’ that make life better.

The self-regulatory accountability frame for third sector organisations provided by Miller (2002) is an explanatory accountability with no formal sanctions, providing an appropriate response for organisations that cannot ignore public criticism as they rely on public support. Table 8.1 summarises the features of this form of self regulatory accountability in practice with JSP through SA. The characteristics of self regulatory accountability include a Board of Trustees in which ‘representation’ is an explicit and on-going concern whilst being accessible in relation to both membership and influence. There would be diverse mechanisms for critical self-appraisal and evaluative feedback, staff with a specific developmental role and the organisation would need to have the capacity to ‘hold’ and respond to criticism. The organisation would behave in a way that that mirrors values, work with conflicting interests and have the ability to work with uneven stakeholder development. There would also need to be clarity on organisational mission and values, a culture of accountability and strong organisational leadership (Miller, 2002:556).

Self regulatory accountability in practice would have to demonstrate certain features which have been broadly grouped into a culture of accountability, organisational leadership and permeable walls of governance (Thayer Scott, 1995; Miller, 2002:556) (see Table 8.1). The following sections develop further the broad themes through more detailed characteristics, the first being a culture of accountability.

Table 8.1 Summarised characteristics of a communitarian third sector organisation (Thayer Scott, 1995) enacting self regulatory accountability (Miller, 2002)

Themes	Evidence within JSP
Theme One: A culture of accountability	An open and accessible organisation. Issues: initiation of SA and what accountability means in practice
Diverse mechanisms for critical self-appraisal evaluative feedback	Not particularly self critical, keen to be exemplary at forefront of sector
A capacity to 'hold' and respond to criticism	Feedback received and responded to
An ability to work with uneven stakeholder development	Prioritising projects when resources are limited
Organisational behaviour that mirrors values especially when working with conflicting interests	Yes but not explicit and not clearly articulated times
Venue for community problem solving and active participation with common talk, decisions and action A cooperative world view and a desire for connectedness and good use of community resources will encourage the board to seek opportunities for collaboration with other service providers, with clients and neighbours	Meetings (Board and sub groups) Reopening and successfully running a community asset Use of community resource Preservation and refurbishment: Lottery bid Advising other pools, collaboration with Fenham, also working with Local Authority
Theme Two: Strong Organisational leadership	Management team, Board and active members (supporters not a membership club)
A Board in which 'representation' is an explicit and on-going concern	Representative of community and organisation
A Board that is accessible in relation to both membership and influence	Open meetings, accessible to those wishing to join
Theme Three: Governance walls are permeable	
Clarity about organisational mission and values	Clear on mission, not explicit on values.
Strategic planning processes are open and transparent. Operational planning - interactive process with community members (focus groups, community meetings and consultations.	Strategy days with SA as integral part of process Monthly reporting (both financial and management information) Open meetings (monthly) and open strategy days (biannual)
Formal and informal interventions to solve commonly identified community problems	Research into community needs, informal feedback
Staff with a specific developmental role	Activities development, environment
Opportunities for active participation throughout the community (e.g. development of future scenarios). Long-term strategic decisions made with collaborators and partners as full participants	Open for community members to join the board, volunteers or members (not joining exclusive club).

8.2 Theme one: a culture of accountability

JSP as an organisation was relatively open and accountable through formal and informal mechanisms and open meetings prior to developing SAs, but the development of SAs led to improved accountability and an increased awareness of what accountability means to the organisation. The culture of accountability developed as demonstrated through SAs having become a standing agenda item within sub group and Trustees meetings. In chapter 4, the insights from the initiation of SA provide a deeper view of an organisation that is financially accountable and should have no fear of ‘doing’ wider accountability. Yet, as the case description demonstrates, the process of developing a SA was not straightforward. Rather, the initiation process brought accountability issues to the fore and these had to be resolved before the account could proceed. In addition, practical concerns about how much resource would be required to complete the project arose – with this aspect not being unrelated to accountabilities either. Evidence from Affleck & Mellor (2005) demonstrates that JSP is not unusual in finding initiation of SAing difficult.

Within phase 1 of SA some of the accountability relationships and feedback mechanisms developed were formal and others were at first informal. The consultation process with the older people and teenagers was informal (see Appendix C) but the research resulted in the development of a changed relationship in response to the dialogue through new activities. Other relationships were through informal channels of communication, such as chance remarks and comments (these were subsequently captured in an overheard or chance remarks comments book).

The sharing of information with local and wider communities, regulatory authorities and other similar organisations demonstrates that the accountability relationships are sometimes blurred. The blurring demonstrates that informal and formal accountability are not always clearly defined yet it is acknowledged that both forms of accountability are needed. The regulatory and formal accountability mechanisms were unable to include the SA, for example, the Charity Commission was not able to accept the SA as a separate document electronically. The SAs were not included in any of the formal annual returns for the years 2004 and 2005 to either Companies House or Charity Commission⁸¹.

⁸¹ The SAs were subsequently included as part of the formal annual reports for 2006, being cut and paste into the Trustees report demonstrating where and how the organisation was fulfilling its charitable aims and mission.

The accountability relationships of JSP were supported by many different forms of information gathered during the year for phase 2 and was improved from phase 1. For example, the strategy day outcomes guided the process of which stakeholder dialogue was to be collected and included within the account. The actual bringing together and analysing the data was relatively straightforward, the writing and structure of the account took longer than the first time even though the document was shorter. From within JSP the feedback was generalised and not specific, but it did indicate that people had read the SA. One volunteer felt that the SA was a good approach to communicate, share knowledge and increase awareness across the organisation.

8.2.1 Diverse mechanisms for critical self-appraisal and evaluative feedback

The SAing process and final report bring together some of the diverse mechanisms that JSP uses for critical self appraisal and evaluative feedback. The first phase of SAing was considered a success for JSP and it was to be continued for the next accounting year. The second phase of SAs was slightly clearer in focus as there was a starting point, the recommendations and plans for action at the end of this first SA. JSP hoped to develop a more focused set of accounts in the second phase using different methods to gather the data.

The process of SAing has led to communication with different stakeholder groups via focus groups with schools and indirect feedback gathering. Other mechanisms are through staff meetings and feedback from staff and volunteers (both formal and informal). Other ways of encouraging feedback are through communication channels such as Splash (newsletter), websites, information boards, strategy day, social events and a comments book (see Appendix F:346-47).

The demonstration of organisational change / learning through the process of SA provides examples of critical self-appraisal and evaluative feedback. The social audit panel in phase 1 provided both evaluative feedback on the SA and critical self appraisal on the approaches used to SA.

The SA enabled JSP to understand better what it is doing, 'what we've done for people' and move beyond measuring performance levels through financial data. The learning from the SA has changed the way the organisation approach decision making and now value information that might have been thrown away in the past. The change is also seen in the

way sub groups work with the SA being used to guide and support the focus of decisions made by sub groups (especially communications group and finance). One volunteer thought the SA had not changed the organisation as much as it might because JSP was already fairly self critical and aware of their role in the community prior to SA. The Project Manager is now more comfortable about making decisions on whether to offer an activity at cost or without charge to certain groups, having found the SA to support these decisions through a raised awareness of links and impacts on different groups within the community. Also the SA helped the organisation to be clear about the areas they are happy for the Project Manager to work in such as consulting other similar organisations.

8.2.2 A capacity to 'hold' and respond to criticism

JSP responds to comments received and makes changes where these are possible, one example being the staff and volunteer questionnaire which raised the issues of training and development not being available or accessible to everyone. The training and development programme was changed and became more inclusive.

Other criticisms have been received and the focus group held with West Jesmond school council suggested changes to swimming lessons that have subsequently been implemented. Other changes suggested by stakeholders have been included: such as giving everyone a name badge and spectators on the poolside wearing overshoes. Customers were critical of the parking situation and there being nowhere to leave bicycles. The presentation of the SA at the annual meeting, where this issue was raised by JSP as a criticism, resulted in the City Council offering funding to build cycle racks. The recycling facilities have improved in response to criticism so that, rather than someone picking through the waste and sorting out recyclable waste, there are now separate recycling bins placed throughout the building with notices.

8.2.3 An ability to work with uneven stakeholder development

One aspect of developing or doing an SA was realising that not all stakeholders could be consulted during every phase of SAing. The uneven development of the SA was an accepted part of developing the SA and this meant that stakeholder development was also uneven. Stakeholders have uneven ability to engage with the organisation, for example the outreach

work with seated exercise for the elderly which is dependent upon JSP obtaining external funding.

When making decisions on the priority, or ranking, of the actions for the SA developed during the strategy day in 2005, uneven stakeholder development was demonstrated. The decision on what the main priorities were was done through consultation with those present at the event, and partly went towards deciding on how to work with uneven stakeholder development, as a realistic approach to competing projects requiring limited resources. At the strategy day it was decided through a process of voting which project had the highest priority amongst the group, the projects were then given either a high (3 month), medium (6-12 months) or low (12 months and longer) timeframe. This has helped to keep a focus on subsequent action points for the projects during the 12 months following the strategy day (see Appendix F:345-46).

8.2.4 Organisational behaviour that mirrors values especially when working with conflicting interests

The behaviour of JSP is to include SAing as routine and part of the information systems. One Trustee hopes that the reports for each year will build into a bank of information that can be used as archival material to 'show where we have gone', but also an awareness of what JSP might do in the future (see for example informing strategy days). One volunteer saw SAing as a way of communicating the quality and range of services that JSP were involved in for example health and welfare campaigns linked through schools. The SA is a formal record of the organisational behaviour that mirrors the values of the organisation, whilst being able to work with conflicting interests where these arise. For example, decisions on who and when the facility can be used. The best use for stakeholders of the limited resources of pool time⁸², community room or gym facilities are managed through the timetable. One response to this was to develop other activities beyond the building.

8.2.5 A venue for community problem solving and active participation with a connectedness and good use of community resources

The history of Jesmond Pool gives an understanding of how this community swimming pool has and still does provide a place for community problem solving (Appendix C SAs for

⁸² Group swimming lessons require part of the pool to be roped off, which prevents someone swimming the full length of the pool.

2004:274-76). The initial community problem was the closure of the pool, in the early 1990s, and the organisation provided the opportunity to successfully challenge the local authority decision. Now the organisation provides a venue for solving other problems such as provision of a space for community leisure purposes and helps to address health and fitness issues which would not necessarily be considered direct community problems.

The SA process has helped JSP as an organisation to develop a better understanding of connections with the local and wider community. The evidence gathered during the SAing process helped raise awareness of the amount of work the pool was doing within the local and wider community (see for example Appendix C:296-303). A list of wider stakeholders was developed (Appendix C:296) and their views were gathered through the questionnaire results in (Appendix C:296-305) and from the community outreach work project (Appendix C:309-325 see specific conclusions p322).

The processes of communication and feedback developed by JSP through the SA demonstrate the organisation as connected to the community. The Project Manager found the experience of SAing difficult, for example, the scoping, gathering information from the questionnaires and the audit panel process all being demanding. Whilst Trustees were not quite as aware of what went on during the year (having not had quite such a hands on experience as myself and other members of staff).

The good use of community resources is demonstrated through both increased usage and improvements to the facilities since JSP took over from the Council in 1991. Other supporting evidence is provided by the efficiency records on usage of energy and water. The evidence is all reported in the SA and demonstrates the active use JSP as a community resource.

Active participation throughout the community is demonstrated by JSP being active within both the local (geographic) community and the wider leisure sector community at a national level (see for examples Appendix C:289-291 and Appendix F:348). The active participation is closely linked to the leadership role of the Project Manager and Trustees. The following section develops further, the notion of strong organisational leadership, the second theme of a third sector communitarian organisation demonstrating self regulatory accountability (see Table 8.1). In the case of JSP this strong leadership is demonstrated through the Board of Trustees and Project Manager.

8.3 Theme two: strong organisational leadership

JSP has always been fortunate in having strong organisational leadership from the Project Manager who joined at the start of project when the pool was first reopened (see history of JSP in chapter 4 for more detail). The leadership of the Project Manager is strongly supported by the Board of Trustees and members who give strength to the organisation through their commitment and varying skills (see Appendix F for more information on the Trustees and members roles and skills). JSP has demonstrated a strong organisational leadership since the start of the project in 1991.

8.3.1 A Board in which ‘representation’ is an explicit and on-going concern

JSP can demonstrate representation of community and different groups within the community through both sets of SAs (see Appendices C and F). The community is also represented within the organisation through staff, volunteers, members and Trustees. The representation of the community is seen in practice through the governance arrangements of the organisation (Trustees, staff, sub groups and open meetings). The feedback mechanisms (both formal and informal) include representatives of staff and community at all meetings, with customers also having close contact with staff on a daily basis. The comments from the Trustee/member and volunteers surveys (Appendix F) demonstrate the representation across the community, and the reasons why people became involved in the project also demonstrate the ‘representation’ of the community (examples range from parents of children learning to swim to regular users and those who believe strongly in the continuity of the pool as a community resource).

8.3.2 A Board that is accessible in relation to both membership and influence

All meetings are open meetings (monthly and annual) and accessible to members of community and users of the pool. Also any persons wishing to become a member (supporter) or Trustee are welcomed at any time. Involvement with community lead events also raises the profile of the organisation and encourages others to become involved (for example through the links with the schools, churches and other community organisations). One outcome from the strategic planning day was to identify issues around Trustees being more active and visible within the building (e.g doing more classes, lifeguard training and

coming into the pool more). Increased participation in these activities would enable more volunteers and staff to know who all the Trustees were.

The next section develops, the notion of permeable governance walls, the third broad theme of a third sector communitarian organisation demonstrating self regulatory accountability (see Table 8.1).

8.4 Theme three: governance walls are permeable

The governance of JSP is structured through the Board of Trustees and sub-groups, with the activities of the organisation being reported monthly through sub group and Trustee meetings. The governance walls are permeable with all Trustees meetings being open to the public and the minutes available from JSP.

Other evidence demonstrating permeable governance walls at JSP is the strategy meeting held in October 2005, an open event that enabled all who wished to be included get involved in the process of developing a strategy for the organisation. Another aspect of permeable governance is where those who want to can join the organisation as either a member or a Trustee. These positions are voluntary and self appointing, but such people usually have a skill to offer the group, might be a user of the pool, live within the geographical community and have the time to go to at least two meetings a month. But none of these are absolute requirements.

8.4.1 Clarity about organisational mission and values

Through engagement with SA, the importance of a focus on and awareness of organisational mission and values has developed for JSP (see the recommendations from both sets of SAs in Appendices C and F). Through the process of SAing the organisation realised the mission had not changed, but that clarity on values was needed. The objectives needed to be reviewed and amended to develop a better understanding and focus for the organisation. The review recommended, in both the 2004 and 2005 SAs, that JSP identify and state the underpinning values of the project. The rewriting of the objectives and values was completed, in consultation with staff, volunteers, members and Trustees, during 2006 and articulated within the SAs for 2006. The change was to make the values explicit and create a

set of objectives aligned to the values rather than the previous objectives which were developed for a business plan.

8.4.2 Strategic and operational planning processes are open, transparent and interactive

The open and transparent decision making process at the strategy event resulted in a list of priorities. The priorities were projects that were the responsibility of the sub groups. A list of projects was tabled at monthly meetings to track progress and plan future events. As previously mentioned the meetings are open, so once the strategy had been developed, the action was also an open and transparent process.

Organisational planning for JSP falls into short term planning and a longer term strategic view. The short term planning is developed through the review of monthly plans and budgets, these are reviewed using management accounts at each monthly finance sub group meeting and Trustees meetings. The annual financial plans are developed and broken down into monthly targets which are reviewed and action taken where necessary. The annual budget is developed in participation with staff and the finance group, published in the previous year's annual report (along with financial results) and presented at the annual meeting.

SAs were seen as a key part of enacting both short and long term planning processes through the integration and implementation of the projects decided on at the strategic planning day. The SAing process can assist in monitoring monthly progress on social bookkeeping and projects that sub groups are responsible for. For example, the Trustees/members survey which was then used as a source document for the 2005 SAs.

The longer term planning process is developed through a biannual strategic planning away day. During October 2005 a strategy day occurred (evidence is included within this thesis in chapter 6) with the SAs from phase 1 providing a key focus for the day. The strategy day resulted in identification of priorities with agreement on when and how to carry them out. The SAs are also viewed by Trustees as a useful document that will keep the information on the strategic plans and evidence of development in a one place and providing a longitudinal archive.

The interview data provides evidence that both volunteers and Trustees could see the use of SA as firstly providing a key focus for the strategy day and secondly a way to prioritise and then follow up the projects agreed during the day. For example, the information gathered from the volunteer survey (a project given the highest priority at the strategy day) was communicated via the second set of SA.

Other outcomes from the strategy day were the development of activities that could occur beyond the confines of the building for example local running and walking, demonstrating collective action being taken to solve a community problem (i.e the space within the building being at capacity and how to offer wider and increased activities).

8.4.3 Formal and informal interventions (to solve community identified problems) including staff with a specific developmental role

JSP can demonstrate both formal and informal interventions resulting from research undertaken within the community. The community outreach work carried out during 2004 was started to identify the needs of older people and teenagers within the community (see Appendix C). The community outreach work has resulted in outputs such as the ‘Ageing Disgracefully’ programme and work with teenagers to use the gym facilities and provide classes relevant to their age group. The outreach work is ongoing and still continuing in 2008 with other interventions in place to assist with community identified problems across a wider area, such as the external consultancy undertaken (formal) and wider sharing of ideas and good practice (informal) (Appendix F:348).

One example of specific roles developed through the SAing process has been around environmental issues. One staff member and one Trustee have been given roles to assess environmental impact and identify where change can be implemented. The use of specific staff roles has resulted in improvements and changes to how the building is used and additional technologies to improve efficiency. One staff member has been given responsibility for development of the programme to include increased activities to address diversity issues (e.g. increasing and enabling activities for teenagers, older people, ethnic minorities, low incomes, disabilities).

The three broad themes demonstrating self regulatory accountability can be seen within JSP. The SA helped to increase the awareness of the organisation providing clarity on the role of

JSP within the community and helped raise awareness of the mission. The SA provided a focus towards achieving a better understanding of the mission. The benefits to the organisation and individuals within the organisation overall outweigh the operational difficulties of resourcing that arose during the experience of doing SA.

8.5 Summary of chapter

Thayer Scott's (1995) view of a voluntary organisation within communitarianism is of an organisation focussed on its governance and the values behind its mission. SAing, as demonstrated through the experience of JSP, can assist in providing the information needed to demonstrate and support this perspective:

“in the communitarian paradigm, the voluntary organisation's focus is on governance and the values of its mission. How permeable are its decision-making processes? How does it gather and consider environmental information? What is its capacity for coproduction, collaboration, and cooperation with clients, other informal and formal voluntary groups, and private and public sector interests? What values govern its administrative and program operations? The focus is essentially on community building” (Thayer Scott, 1995:36)

Within this chapter a framework for a communitarian third sector organisation has been integrated with third sector self regulatory accountability. The integration was done in order to see accountability as central to the SAing process of JSP which then enables the organisation to move closer to being able to demonstrate communitarianism in practice. The collected experiences and opinions of some of those directly involved in the process have been gathered to develop three themes. These themes: a culture of accountability, strong organizational leadership and permeable governance walls, have been developed through current literature, the participatory action research methodology used and the actual experience of SAing. The next (and final) chapter brings together the broader issues of understanding SAs, the contribution of this study to the literature and research approaches for SEA.

Chapter 9 concludes the thesis by addressing the research questions and reviewing the SAing experience of JSP, communitarian accountability and the action research approach taken.

Chapter 9

Conclusions

“Merleau-Ponty’s exhortation that we should learn ‘to confront ideas with the social functions they claim to articulate, to compare our perspective with others, and to relate our ethics to our politics’ would provide the starting point for a profound critique of most contemporary thinking in both politics and philosophy” (Coole, 2001:28).

9.0 Introduction

To all entities, but particularly those with community assets, the purpose of accountability is to contribute “to a more justly organised and better informed democracy” (Gray, *et al.*, 1996:42) whilst enabling both transformative social change and emancipatory practice through communication and action (Gray, *et al.*, 1997). In this context, the ‘idea’ referred to by Coole (2001) is the framework of SAing as a mechanism (tool) (Gray, *et al.*, 1996) with accountability taken in the wider context of moral principle (Taylor, 1996) as applied to a community enterprise. The ‘social functions’ SAing claim to articulate through demonstrating the ‘value’ of a community resource are the ‘good’ to local and wider stakeholders.

Communication through a framework of the SA enables a comparison of perspectives with those of others (Coole, 2001:28) using accountability. Accountability within this third sector context may take a socializing and collective form developed through a “communitarian or associative democracy” (Taylor, 1996:57). First, the accountability requirements of the organisation and the issue of trust need to be identified. Second, the values of the organisation need to be clear. Third, where the accountability is to stakeholders, these multiple accountabilities need to be clearly identified. Finally, the holding to account needs an “informed citizenry where voluntary organisations give a voice to citizens and provide a route through which people gain the confidence and support to contribute to public debate” (Taylor, 1996: 62).

The use of SAing to discharge accountability enables organisations to “relate our ethics to our politics” (Coole, 2001:28). Burritt & Lehman (1995) also stress this by viewing ethics as providing the founding assumption for accountability. The ethical dimension is examined in the final part of the thesis (chapters 7 and 8) firstly through the introduction of communitarianism and linked to JSP. The role of SAs in the context of JSP demonstrates characteristics of a communitarian third sector organisation (Thayer Scott, 1995) using self regulatory accountability (Miller, 2002).

The final chapter concludes the thesis addressing the research questions, contribution to SEA literature and research approaches. The chapter is in three parts which conclude the research by first looking at the overall experience of SA for JSP, assessing whether this led to finding out about ‘good’ or ‘even ideal’ SAs. The second part then examines the SAs as demonstrating communitarianism through self regulatory accountability and the meaning of this for SAing literature, communitarian theorising and SAing practice. The third part of the chapter examines the lessons learned from using participatory action research as an approach to SAing practice and for action research more generally. A final section questions whether the action research methodology led the study, through enacting SAing within a community enterprise, to reach the point of actualising hermeneutic conversation.

9.1 Addressing the research questions

The research questions for this thesis are linked to how communitarian accountability could be developed within a third sector organisation such as JSP and whether SAs might be one way of enabling this to happen. The following broad questions contextualise the research:

- What might communitarian accountability within a third sector organisation look like in practice?
- And would the development of social accounts enable communitarian accountability through community based dialogue/conversation?

The research questions are first, to document the experience of how the organisation undertook SAing in order to address the questions above. Secondly to understand whether the SAs produced were ‘good’ SAs and what ‘good’ in this context means. Thirdly whether SAs are one way of embedding a communitarian philosophical and theoretical framework into the case organisation and what is the significance of this to social and environmental accounting in practice.

The research questions were developed and prompted by Gray, *et al.*, (1997) who asked:

“What might a ‘good’ or even an ‘ideal type’ of SAing look like? Once we have an idea what it might look like, we must consider how it might be developed as an applied practice. Such questions, in turn, raise two fundamental problems:

1. what is social accounting?
2. what is the theoretical, political and ethical framework within which one’s answers are to be framed?”

(Gray, *et al.*, 1997:326)

Gray (1992) stresses the importance of transparency at the level of community and suggests that the process of SAing at the level of the community can create a forum for dialogue. The development of this dialogue can then lead to action or knowledge of action by ‘relevant publics’ (Gray, 1992). Further he argues that the process of SAing (SA) produces the space for dialogue, rather than dialogue being possible on the basis of final documentation produced from the process. Indeed, the expression of accountability should not be reduced to a final report where it could become part of a meaningless process without change.

Through the experience of practice and engagement with SAing, the first fundamental problem of understanding “what is SAing?” can start to be addressed. By engaging in the practice within a specific context enables an understanding can be developed. The specific context for this research being a third sector and community based organisation, JSP. The second fundamental problem posed by Gray, *et al.*, (1997) around the theoretical, political and ethical framework within which the answer to what SAing is framed, is developed in this research through communitarian accountability.

9.2 Documenting and reflecting on the social accounting experience of JSP

On considering the results of the two phases of SAs at JSP each final report was the best that could be produced at that time considering the resource and knowledge constraints of a small organisation. Understanding that production of the best possible SAs created under circumstances of learning by doing resulted in the first experience and report being procedural and instrumental. The report was not well structured and fairly mechanical in appearance. Examples demonstrated that the experience had made changes within the

organisation and these were recognised by stakeholders (e.g. training). The first report did not provide a strong form of communitarian or collective accountability.

The second phase of SAing built upon the experience and results from the first SA. The strategy day used the first SAs to focus the day. The starting point of the day was to decide on how to address the recommendations from the first SA through specific research. The strategy day enabled inclusive and collective decision making on ways to develop stakeholder dialogue during the following eighteen months. The actual report for phase 2 was similar in appearance to the first but shorter and a little more focused. The subsequent (third and fourth⁸³) SAs demonstrate an improved focus and structure due to the revision of mission, values and objectives. The communitarian or collective form of accountability is better demonstrated in the later phases of SAing. Over these three phases the progress and evolution of SAing can be mapped, demonstrating the length of time, over three years, as key to the development of a SAing system. The careful and considered approach taken in developing the SAs was suited to this organisation and a key part of their successful implementation.

The process of researching and writing this thesis has strengthened my understanding of SAing within this particular third sector organisation. It has enabled me to defend my own position concerning things that I felt (tacit knowledge) about SAing but had no experience of. I now know from the JSP experience why I never really thought much of benchmarking, performance measures and instrumental techniques of assessing the social. I can understand better the application and theory of social measurement techniques. For example, volunteer hours being converted into financial proxies and then reported as a relevant measure or using social return on investment as a measure of efficient use of funding. Social measurement techniques that convert the social into financial proxy stand for the instrumental accountability of capitalism that Charles Taylor rejects.

JSP is capable of including these financial proxy measures within the SAs of JSP, I have rigorously defended our position against using these. I am now clear as to why these measures do not add to the overall transparency of the organisation or really add to our understanding of what we represent as an organisation. It is more important that JSP spends time and resource being clear about its values and mission, how to achieve this and acknowledging that the human and being-in-the-world is an important element of this. The

⁸³ The third (and fourth) set of SAs were subsequent to the cut off point of data gathering for this PhD, but are relevant to the issues of the longitudinal development of SAing within JSP.

volunteer survey at JSP provided information that could demonstrate this at JSP. Rather than calculate the volunteer hours and convert this into a financial value, it is more relevant to include their stories as to why they volunteer and what issues need addressing or the social aspects of volunteering like meeting people or that many of the volunteers who now lifeguard learned to swim at the pool. These narratives tell me what is important, they articulate our understanding of being-in-the-world as the self interpreting animals of Charles Taylor. The stories help JSP to understand and articulate what they represent as a community resource (goods). Within other contexts this could be stories of change and empowerment for individuals, how connection with a particular organisation changed their lives for the better for example health and welfare benefits.

A quote from the JSP Project Manager explains how communities do not appreciate community assets, like the pool, until they are lost⁸⁴:

“People don’t realise things until they’ve gone...certainly the pools that’ve been closing over the years and sports centres closing because of a lack of use...but people only realise how important they are after they’ve lost them. Now I think if the organisations made people aware long before things were getting bad...I don’t think it ever happens it’s just ‘clunk’, ‘We’re shut.’ It’s too late before people start to ask people what they think about it” (PM).

The SA could be one method of defending against loss.

The time and effort required to develop a SA are significant considerations for a third sector organisation. JSP took over three years to initiate and complete two phases of SAing. The time taken is linked to the amount of effort, communication and behind the scenes work needed to get the process of SAing accepted, understood and then started. The tensions that result from participation in the process (Taylor, 1996) are both time consuming and difficult, whilst the outcomes are not realised or seen immediately. Establishing dialogue through SAs took longer than expected, for JSP, Reason (2004) also found this to be the case in other action research initiatives.

The action research approach taken with JSP used the SAing methodology of Pearce (2002). The Pearce (2002) workbook guided the ‘how to’ of SAing and concentrated on process, without acknowledging the difficulty and effort needed to overcome barriers, like time and

⁸⁴ Since 2006 30 public pools have closed in the UK. The closures have implications for the safety (less than 50% of 11 year olds leave primary school without being able to swim), health and fitness of the UK where the provision of public swimming is the poorest in Europe (BBC, 2009).

resource issues, before agreement to develop the accounts could be reached. The experience of initiation at JSP may be of value to others in providing insights into the often unseen or unrecorded part of implementation. The experience of JSP and the initial resistance to the introduction of SAing provides evidence of an initiative that could easily have faltered but with perseverance was undertaken.

9.3 ‘Good’ social accounts and the meaning of ‘good’ in this context

“What might a ‘good’ or even an ‘ideal type’ of SAing look like” (Gray, *et al.*, 1997). In some eyes these particular accounts might not be considered good or ideal, the response within the organisation was positive as was wider feedback from the audit panel and others in the leisure sector. The use of the SAs and if they are making a difference to the organisation should influence any answer about whether they are good or ideal SA.

The different forms of accountability, one being formal and narrower as opposed to informal and broader in focus, develop a better understanding of the different ethical and political frameworks within which accountability relationships are formed. Understanding and clarifying what we mean by these differing forms of accountability enables further theorising of accountability, specifically within a third sector context. Theorising also develops a view of the complexity and multifaceted nature of accountability in practice, with one approach being the PCP approach of Gray, *et al.*, (1997). These views of the difficulties surrounding accountability are gathered in order to develop themes that can be used when making sense of the experience of SAing with JSP.

The accountability literature from the public sector and the third sector, demonstrate similar breaks between formal and narrower accountability to informal and broader accountability. The third sector literature demonstrates empirical evidence supporting theorising around accountability relationships, whilst issues of values are mentioned as needing to be examined in depth (Rothschild-Whitt, 1979; Taylor, 1996). Yet the third sector literature, whilst calling for a stronger theoretical values base, does not make explicit links to underpinning ethical frameworks. The accounting literature provides theoretical links between accountability and ethical frameworks (Gray, *et al.*, 1997, Burritt & Lehman, 1995) and can be found in the work of Roberts, (1991), Pallot, (1991); and Lehman, 1999.

The context has a bearing on the nature of the accountability relationships and how these are developed and needs to be considered when ‘good’ or ‘ideal’ is being applied to SAs. The context for JSP is within the third sector yet the organisation relies on trading activity to survive and has taken over a role of the local authority.

The SAs are not necessarily ‘good’ but were ideal for JSP at the time of production and there is always room for improvement, which is still ongoing. There is not a ‘correct’ way to complete a SA, but awareness and understanding of the development and process is crucial. The process could be considered as a more important area of study than the final documentation, as this has more relevance and resonance with the everyday working culture and values of the organisation. Whilst the final document should not be considered as ‘the’ SA, this should not belittle the need for this part of the process. It could be argued that the SAing process would not happen if the final document was not produced. The two elements of process and reporting add together and create the SAs.

From the beginning of developing the SA it is important to develop an understanding of what the accountability relationships might be, to enable the development, and a better conception of what the account might be for the organisation. The development took time at the beginning of JSP’s SAing journey, and is with hindsight positive. It is crucial to recognise that it takes time to develop accountability through SAing, and it is better when developed slowly. A quick fix for SAing could lead to a low level of understanding of both the process and accountability relationships and therefore the possibility of SAing never starting or becoming embedded in the organisation.

Whether the SA for JSP is either ‘good’ or ‘ideal’ is not easy to answer. At the point at which the report was produced, the SA was the best it could be at that time⁸⁵, which may not be ideal or even good, but the best possible under the circumstances. Whilst the final document for many is the only record or view of the SA, for the organisation it is both a final document and the expression of the experience throughout the whole year. Part of this process of developing understanding needs to be clearly defined in terms of the outputs that the organisation is likely to see. Within this development of understanding and definitions there needs to be an understanding of what type of accountability is being expressed and who it is for and why demonstrate it.

⁸⁵ A defensive position, whilst honest, draws attention to SAing not being either easy or possible to ever complete within one phase or cycle.

So before attempting to practice SAing the differing forms of accountability need to be clearly understood (theorised) in order to apply this and develop it in practice, this is developed within the context of communitarianism and SEA literature in the next section.

9.4 Demonstrating what communitarian accountability might look like in practice: implications for SEA literature

Gray (1992) stresses the importance of transparency at the level of community. Through the process of SAing, at community level, the forum for dialogue and action (or knowledge of action) by relevant publics can be developed (Gray, 1992). The dialogue is developed through the SAing process rather than through the final documentation produced. Accountability, through SAs, should not be reduced to a process of final reporting where it could become meaningless and empty. One way of overcoming this issue of reducing accountability to final reporting within a framework of meaningless and empty dialogue is through a communitarian philosophical and theoretical framework. It is possible that communitarianism could be a conceptualization of the ‘good’ referred to by Gray, *et al.*, (1997).

The research develops accountability relationships constructed within a broader communitarian framework and seeks “to bring about social change through informed dialogue in a public sphere” (Lehman, 1999:224). The research also responds to calls within the SAing literature to undertake fieldwork explorations in ‘values-based’ organisations (Owen, *et al.*, 2000) by developing SA and accountability at a community level (Ridley Duff, 2007) with JSP, the case organisation.

The research is a tentative step towards articulating what communitarian accountability within a third sector organisation could look like by addressing many of the recurrent themes from the literature. These being characteristics of the organisation, issues of dialogue and language, different forms of accountability and being clear about the political and ethical framework within which SAing is developed. The different forms of accountability as formal or informal in practice are not as clearly defined as those developed in theoretical frames. It is also not simply a matter of looking at whether formal or informal is better, the reality for third sector organisations is a mixture of both formal and informal accountability within multiple accountability relationships. In order to develop a better understanding of the different forms and contexts of accountability these are placed into two

main areas: first communitarian ethics and accountability and second the practice and practical issues of SAing.

First, the differing views of accountability must be understood in the light of an underpinning ethical framework. The work of Pallot (1991) links the more informal and broader form of accountability to that of a communitarian ethic within the context of accounting for shared community assets. The work of Lehman (1999) develops this within a communitarian ethic as applied to environmental accounting. These ideas underpin the notion of accountability for a third sector organisation within a community setting. Accountability attempts to express social relationships yet there needs to be recognition that this can never be a perfect representation of reality. Social relationships are central to third sector organisations with different forms of accountability, from formal through to informal, providing illustrations of the complexity of their fragmented world, for example for JSP work within different age groups and sectors of the community. One response is multiple accountabilities, across many parties, including all forms of accountability from formal to informal. The development of multiple accountabilities is both time and resource intensive and SAing is one way of capturing this. The SA with JSP goes towards acknowledging and understanding that to develop multiple accountability reporting is a slow process as are the changes to the organisation (Ahrens, 1996).

The type of accountability being developed within JSP was not clearly known by all involved at the start of the project, although the chosen methods for SAing were (Pearce, 2000). The understanding and recognition of the context of accountability for the organisation underpinned the successful initiation of SAing. It is crucial that when starting to develop mechanisms of accountability a clear understanding of the purpose, who it is for and how it is to be carried out, is developed. The issues that arose around the mechanisms of accountability are demonstrated in JSP as resistance, context, fear, confusion, uncertainty and comfort zone issues. The initial form and relationship of the accountability were mismatched for JSP since the approach to accountability drew predominantly from an individualistic more formal rights based view when the inclusion of an alternative more collective and broader based perspective would have been more appropriate.

Second, the limited literature of SAing practice within values based organisations demonstrates that SAing often had unexpected results such as power relationships coming to the fore and no demonstration of broader and informal accountability being seen in practice.

The broader accountability also relates to specific third sector issues that can be seen within the literature, such as barriers to SAing like time and financial resource pressure, this was the case with JSP. Once these barriers are overcome there are many outcomes from increased accountability, such as the demonstration of a learning organisation that is more aware of issues and tensions arising from different forms of accountability. In this case it is sensible to view accountability as “a multi-track learning process, which searches for good practice rather than constraining within preconceived formulae” (Taylor, 1996:68).

A good SA needs to include both formal and informal types of accountability whilst recognising the multiplicity and complexity of accountability relationships. The SA would need to be underpinned by clearly understood political and ethical frameworks and be moving towards transformative action through the development of quality dialogue. The development is linked to communitarian, informal and broad forms of accountability when examined using the communitarian third sector characteristics of Thayer Scott (1995) in conjunction with the self regulatory model of Miller (2002). By making accountability a political act then a communitarian based accountability means, within this thesis, that “an accountable organisation learns about itself and its public conduct through its engagement with others” (Miller, 2002:554). The form of accountability is reinforced by the values of the organisation, aligned to communitarian thinking whilst acknowledging the individual.

The more recent work of Lehman (2007b) on NGOs can be linked to the work of Thayer Scott (1995) in the third sector by reinforcing and demonstrating what can be done when making decisions at community level. Through sharing and communicating this information generated through SAs is central to the work of accountability at JSP. Whilst acknowledging Lehman’s dialectic approach (2007b) to accountability at community level, this asks for the acknowledgement and inclusion of history and political context within the account. For JSP this is seen in practice as acknowledging their history by understanding why the organisation exists, realising the value of the pool to the community and documenting this through current information sources in the SA and other documents. The pool demonstrates empowerment at community level and can help others facing a similar situation (either closure or reopening). But also acknowledging that this is not changing the overall political context causing pool closures and demonstrating decision making via instrumental means (financial) without acknowledging what it is that makes life worth living (goods). Whilst demonstrating the characteristics of a communitarian organisation, JSP recognises it sits within a neoliberal political system.

As an example of a communitarian voluntary organisation in practice JSP demonstrates a permeability and openness of the board. Thayer Scott's (1995) view of a voluntary organisation within a communitarian paradigm is of an organisation focussed on its governance and the values of its mission. SAing, as demonstrated through the experience of JSP, can assist in providing the information needed to demonstrate and support this perspective of a focus on governance and the values of its mission "how permeable are its decision-making processes? How does it gather and consider environmental information? What is its capacity for coproduction, collaboration, and cooperation with clients, other informal and formal voluntary groups, and private and public sector interests? What values govern its administrative and program operations? The focus is essentially on community building" (Thayer Scott, 1995:36). JSP, through the SAs, provides evidence of gathering and considering environmental information, working with clients, as well as with other groups and interests. The use of values and mission at the heart of this process demonstrates that JSP provides a good example of a communitarian organisation with the SA providing the evidence of these characteristics in practice (see Table 8.1).

The research into the practice of SAing provides another addition to the empirical work in the SEA literature. The thesis provides one of the only examples of a participatory action research being used in the struggle to start, do and complete two rounds of SAing. The thesis attempts to meta-theorise self regulatory accountability using communitarianism and develop a better understanding of what communitarianism might mean in the context of a community based organisation. Whilst more work needs to be done on articulating what is meant by community⁸⁶ within Taylor's conception of community (Lehman, 2007c) and acknowledgement of the criticisms that communitarianism does not address issues of power adequately⁸⁷. Habermas could possibly provide a framework for this (Flyvbjerg, 2001), although more research is needed to explore Taylor's early work (Smith, 2002) on Merleau Ponty, who deals directly with power and politics (Coole, 2001).

The need for in depth longitudinal studies within SEA research is acknowledged. The length of time that it takes to start developing SAing needs to be examined through increased longer term research projects over time frames of at least one to three years. Bebbington (2007) goes further by suggesting more longitudinal (5-10 years) in-depth case studies are

⁸⁶ See chapter one for a more detailed discussion of community.

⁸⁷ As noted earlier this is a general problem within SEA and engagement and not yet fully developed for JSP.

needed, which require meta-theorising in order to shed light on the complex and dynamic processes of organisational change and accountability.

There have been numerous calls for engagement with practice within the SEA literature. The encouragement to engage with education and practice for an aspiring researcher is also linked to being aware of methodology, taking the time to become aware of the literature and to resist pressures towards short-termism and quick fix (Owen, 2004). It should also be noted that engagement with practice needs awareness of what and how the research is to be developed, which is not always the easiest task when an action research approach is taken⁸⁸. Awareness needs to be developed through engagement with prior literature, through others' experience of practice and as much developmental work within the research setting as possible. Also an awareness of 'self' as researcher and the preunderstandings a researcher brings to the research needs to be explored further. The autoethnographic approach, as taken in this research, helps go towards addressing these issues.

9.5 Contribution to research approach: action research within SEA

The research took a participatory action research approach whilst demonstrating hermeneutics in practice, which has not previously been done in SEA research. The action research approach helped to develop the SA within the organisation and to improve the embedding of SAing into the information systems and reporting processes of JSP.

Heron & Reason's (2001) participatory approach to action research is articulated through the fourfold framework for knowing and understanding. Their "extended epistemology" of experiential, presentational, propositional and practical ways of knowing (Heron, 1981, 1996; Heron & Reason, 2001; Reason & Heron, 1999) develops understanding of their approach to the different levels of knowing within practice and theory (see chapter 3 Figure 2).

The use of Heron & Reason's work provided an understanding of participatory action research and the aims of transformative social change. The work of Heron & Reason is practical in its approach yet there are no guidelines or approaches as to how to apply this in practice. In many respects their work is not prescriptive, although it provides principles which should be acknowledged and included within the approach taken. The other strength

⁸⁸ The difficulty of knowing exactly when (or if ever) the action starts in an action research project is a question often asked (personal communication with Peter Reason, May 2005).

of Heron & Reason's approach is the flexibility with which they view action research, so long as the underlying principle of transformative social change is adhered to.

The methodology of participatory action research had an impact on the process of developing the SA and the accountability relationships within the organisation. The flexibility of the participatory action research frame is demonstrated in the thesis through the different approaches used in developing the SA. The interpretation of the data using action research based reflexive methodology (hermeneutics) as sense making is developed through metaphor and story dialogue.

One claim of participatory action research is that it can address practical issues whilst contributing to knowledge and abstract theorizing (Reason & Heron, 1999). It can also be argued that participatory action research is based on ways of knowing that go beyond the orthodox empirical and rational Western epistemology (Heron & Reason, 2001). The basis of understanding through participatory action research starts from the relationship between self and other, through participation and intuition (see for example Belenky, *et al.*, 1986; Heron, 1996; Park, 2001; Torbert, 1991). Only by analysing **with** people how they speak about their world (Marshall, 1999) can they, and the people with whom they research or evaluate, understand the practical significance of these experiences (Guba & Lincoln, 1989). Through the different ways of knowing they can develop understanding and "knowing not just as an academic pursuit but as the everyday practices of acting in relationship and creating meaning in our lives" (Reason & Bradbury, 2001:9).

The thesis conforms to the description of action research as addressing practical issues whilst contributing to knowledge and theorizing through focusing on SA in JSP. The actions that occur within action research are viewed as part of the everyday emergent processes of life (Reason & Goodwin, 1999, in Reason, 2006:5) and:

"since action research starts with everyday experience and is concerned with the development of living, situational knowledge, in many ways the process of inquiry is as important as specific outcomes. Good action research emerges over time in an evolutionary and developmental process, as individuals learn skills of inquiry, as communities of inquiry develop, as understanding of the issues deepens and as practice grows and shifts changing over time. Emergence means that the questions may change, the relationships may change, the purposes may change, what is important may change. This means action

research cannot be programmatic and cannot be defined in terms of hard and fast methods” (Reason, 2006:29).

The changing nature of the research is an accepted and integral part of this thesis. The cyclical nature of accounting for action and accountability is summed up by Ahrens (1996):

“the accounting for action can be seen to reside in that action. In the light of this idea, the aforementioned cyclical nature of processes of accountability would appear as something to be expected rather than as an obstacle to analysis” (Ahrens, 1996:143)

This view draws on Garfinkel (1984) who recognises that organisational members act reflexively and that from this:

“ethnomethodological perspective accountability would appear as a feature of social process with precisely the function to align wider rationalities and local operational knowledge with social action” (Ahrens, 1996:143).

The autoethnographic nature of the study is developed through reflexivity using metaphor and story dialogue.

9.6 Enacting hermeneutic conversation: concluding points

The title of this thesis “Enacting social accounting within a community enterprise: actualising hermeneutic conversation” encapsulates the essence of the research. The use of ‘enacting’ and ‘actualising’ means doing and making real the experience of SAing, in this case within a community enterprise. The purpose of this conversation was the development of an understanding of the appropriate form of accountability through the SAs for the context of JSP. The conversation is developed through dialogue with stakeholders and is interpreted through different methods of dialogue, which took the form of conversations within the account, myself, those within the organisation and others external to the process through interviews and story dialogue.

The autoethnographic approach to participatory action research in SEA practice within this thesis provides an example of work that goes toward addressing Lehman’s (1996) criticism of Gray, *et al.*, (1997) for stopping short of developing the interpretive dimensions implicit in their work. Lehman (1996) argues that through the work of Taylor we need to develop our skills of practical reasoning using the “hermeneutic method...like a filter in ontological theorising that concerns explaining the factors important in making life better” (Lehman,

1999:227). The hermeneutic approach within this thesis has developed, through the action research approach, and made explicit what was implicit in the work of Gray, *et al.*, (1997). Thus meaning has been developed through interpretation and language (Lehman, 1999) allowing a reflection on the shared everyday experience of JSP through the SA. My voice within the conversation is developed through the participatory action research approach to SAing through metaphor and story dialogue. The reflection and sense making of the experience of two phases of SAing uses hermeneutics and acknowledges the researcher's role through the autoethnographic approach used.

SAing can be part of the continual role of the third sector to provide channels of information that keep society aware of itself (Cobb, 2001). The enactment of SAing with JSP provides an example of a channel of communication through hermeneutic conversation. The channels of communication are ongoing within JSP and other third sector organisations. These channels are needed to enable understanding of what is meant by:

“the virtues of democratic life – community, solidarity, trust, civic friendship - these virtues are not like commodities that are depleted with use. They are rather like muscles that develop and grow stronger with exercise” (Sandel, 2009:12).

Community swimming pools help strengthen muscles. The SAing experience of JSP demonstrates one community swimming pool exercising those muscles through conversation. The approaches developed and used by JSP, and the outcomes, challenge the received wisdom of neoliberal accounting systems that prevail in contemporary society.

Postscript

The final section is included to demonstrate the longitudinal nature of developing SAs and the changes that have occurred within JSP post the first two phases of SAing under review in the thesis. The third and fourth phase (for 2006 and 2007-08) occurred using newly written mission, values and objectives and were an improvement on the previous two phases. The following are some examples that help demonstrate further developments that have been supported or developed through the SAs

The impetus to improve the environmental performance was partly due to an increased awareness that was informed by the energy usage reported in the early SAs. The outcomes from the third set of SAs demonstrate that JSP is starting to address issues of sustainability (Bebbington 2007; Ball and Grubnic 2007). The development can be seen through the improvements made within the organisation (for example energy saving, paper usage, recycling, transport issues). During December 2006 JSP installed variable speed controllers on the main circulation pumps to reduce the amount of electricity consumed without affecting performance. The pool is also investigating the possibility of using ground source heat pumps as another source of energy. A continued review of energy and water consumption has resulted in better awareness and investment in efficient technology aimed at reduced resource usage. The consumption figures demonstrate a trend of reduced usage and the pool now uses less gas, electricity and water than when it first reopened in 1992, despite increasing the activities within the facility (floor space, increased activities and opening times).

An example of where the SAs might have supported a change in the way decisions are made is the solar panels. The decision to invest in solar panels was made by the Trustees, but when this was taken only 50% of the capital funding was available. The Trustees decision making was interestingly split between those using payback (>30 years) and rejected the proposal. Others were happy to take a different view, so long as it did not negatively impact on financial reserves, which at the time were high. They believed that the decision to proceed should not be based on payback and financial investment calculations. The decision should be the external factors such as environment. The social and environmental factors being responsibility to reduce carbon footprint, being exemplary within the community, the visual impact and message the actual panels gave. The financial was long term and payback irrelevant to the investment decision. The meeting where this was discussed demonstrated a

willingness of some Trustees to engage in a conversation where the financial was not privileged. The Project Manager was present at the meeting and saw that “the solar panels...the Trustees, they weren’t baulking at the cost, I think some really thought it doesn’t matter what the cost is, there was a definite swing from the chair and the three others saying that we shouldn’t even *think* about the cost, we should be thinking about the social benefit. Now I don’t think that would’ve happened three years ago!” (PM). Yet decision making on the basis of criteria other than financial could be (and often is) viewed as irresponsible within a third sector organisation.

The conversations around broader criteria being included within the decision making process occurred between the Trustees demonstrating that the financial is not the only consideration within JSP and through the SAs a better understanding and awareness has developed. The solar panels were installed and in the end the financial decision was never made because the other 50% funding was received from E.on. The panels are now being used as an exemplar for other leisure facilities (for example, Gateshead Leisure Services have visited JSP and are going ahead with panels). The installation of the panels resulted in JSP being finalists in the Renewable Energy Awards for 2009.

The SA has helped strengthen the pool’s understanding of their role within the community. The SA have also assisted in providing information when developing links with other community groups, local pools such as Fenham and local schools. The links are also demonstrated through JSP being engaged with the wider public sector agenda discussions on the future of leisure provision at local, regional and national level with the Leisure Trust network SportA and Local Government.

The 2006 annual report followed the SORP2005 requirements, which ask for the Trustees to report on how the organisation is fulfilling their charitable mission. The report production was relatively straightforward as the information was used from the SA and put at the front of the financial statements. The information was available in the SA and had gone through a social audit panel. The report was not a last minute data gathering exercise to briefly demonstrate the mission, values and objectives. The information was from the SA which had been developed for the organisation not for external reporting reasons. JSP did not start the process of social audit and accounting in order to satisfy the Charitable SORP2005 reporting requirements. The completed SAs provided the evidence to support a more comprehensive Trustees report in the first year of reporting against the SORP2005.

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APPENDICES

APPENDIX A: Scoping Document

Social Accounting

Scoping Project

Deciding on major stakeholders

Customers

- Casual swimmers – adult – junior – older people – students
- Groups - schools, colleges, health agencies, clubs
- Subscribers – full, casual, junior
- General sports users – adult, junior, older people, retirement homes

External Organisations

- Governing bodies
- External sports bodies
- City Council
- Funders
- Creditors
- Consultancy clients (paid)
- Organisation we advise (free)
- Suppliers (of anything consumed due to the business)

Staff

- Employees – paid and unpaid, full time, part time and casual
- Trustees

Neighbours/local community

Mapping all stakeholders (see above), but starting with the two main groups:

- Customers
- Staff including trustees

What information do we already hold?

How are we measuring the information, benchmarks?

Hard measures and softer measures

Who is doing this? How is it to be done?

Gathering the information and storing the information

Customers

- Numbers using the place
- Income generated
- Subscriber numbers
- Activities (broken down)
- Website coverage / number of hits
- Comments book
- Splash
- Noticeboards / Whiteboards

Staff

- Investors in People
- Turnover
- Sickness / absenteeism
- Recruitment
- Use of volunteers

Number of volunteers
Staff suggestions
Monthly staff meetings (minutes)
Personnel issues
Interview trustees (history)
Job descriptions
Staff handbook
Trustee job descriptions
Trustee handbook
Training / induction (staff and trustees)

Attending Staff meeting in order to explain what will be happening.

Next 6 months from March 2004 –

complete the what have we already got tasks

make a start on the what would we like tasks

Any suggestions / additions are most welcome please let me know

Jane Gibbon March 2004

APPENDIX B Questionnaire used for 2004 social accounts

This is not to be printed on the questionnaire!!!!
*******Category (each category is to be printed on different coloured paper, plus staff):**
Junior / Student / Adult / Senior / Lessons

Customer Questionnaire

We are developing the social account* for Jesmond Pool and would like to assess the views of customers and staff on how well we are achieving our objectives as an organisation. Your responses to this questionnaire will help us move towards developing that social account.

Please tick the appropriate box against each objective, as to whether you:

SA - Strongly Agree
A - Agree
U - Uncertain
D - Disagree
SD - Strongly Disagree

If you wish to make any additional comments we would be glad to receive them, either use the relevant sections on the form, or use the space at the end.

*A social account communicates to those associated with or affected by the organisation whether it is living up to its values and achieving its objectives and if these are both appropriate and relevant.

Thank you for completing this questionnaire, the results will be included in our social account report to be completed early in 2005. This will be available for everyone to see.

Are you: Male / Female (please delete as appropriate)

The main overriding objective of JSP is *“the provision of swimming facilities for recreation and other leisure time activities for the inhabitants of the local and wider community in the interests of their social welfare”*

How well do you think we are achieving our Business Objectives?

	S A	A	U	D	SD
to meet the swimming and recreational needs of local people and schools					
to maintain a fully comprehensive swimming development programme					
to maintain local community support					
to secure the long term future of the project					

Comments:

How well do you think we are achieving our objectives for **operational issues**? The Project aims to run the pool:

	S A	A	U	D	SD
To the highest levels of safety set for public pools					
by organising the programme to take account of the views and wishes of those who use the pool and building					
by fully using the individual skills and enthusiasms of the staff.					

Comments:

How well do you think we are achieving our objectives for **environmental issues**? The Project sets out to:

	S A	A	U	D	SD
run the building in an energy efficient way					
associate ourselves with best practice in energy conservation					
encourage users to walk, cycle or use nearby public transport to reach the pool					

Comments:

How well do you think we are achieving our objectives for **building matters**? The Project sets out to:

	S A	A	U	D	SD
make the building and its activities accessible to people with disabilities a priority.					
plan developments which promote swimming and the use of the building to attract new users					
maintain and repair the building to high standards of quality					

Comments:

How well do you think we are achieving our objectives for **communication issues**? The Project sets out to:

	S A	A	U	D	SD
be open and accountable in operating the project on behalf of local people and keeping them aware of progress					
maintain and promote local support for the project and ensure that the building is seen to be at the heart of the local community					
establish and meet the needs of current and potential users					

Comments:

Any additional comments:

This additional part of the questionnaire is for staff only – please fill in as per your main role:

Full time / Part time / Casual / Volunteer / Coach or teacher / Trustee (**please delete as appropriate**).

How well do you think we are achieving our objectives for **staffing issues?**
the Project aims to:

	S A	A	U	D	SD
recruit, train and retain well motivated, highly qualified and flexible staff					
encourage full staff participation in the running and the success of the project					
employ staff using the best personnel practice and procedures					
enhance the skills of staff by providing excellent training opportunities maintain the prestigious ‘Investors in People’ award (second recognition now achieved).					

Comments:

How well do you think we are achieving our objectives in **using volunteers?** the Project sets out to:

	S A	A	U	D	SD
make full use of volunteers as Trustees/Directors and Members of the Project					
make full use of volunteers in operational support of paid staff - treating them as equal members of the team					
offer high quality training and support to volunteers, enabling many of them to gain paid employment at Jesmond Pool or elsewhere					
recruit volunteers with skills to complement those of existing volunteers.					

Comments:

Thank you for completing this questionnaire

APPENDIX C 2004 JSP Social accounts



Social Accounts

Introduction

Jesmond Pool is a voluntary, charitable community organisation working to create leisure opportunities for the people of Jesmond and the wider community. It is a unique pool operated by a local community charity as a non profit organisation and after considerable refurbishment, the pool now successfully operates as a small leisure centre.

The decision to produce a social account was not taken lightly by the organisation, whilst allowing an annual check on performance it is also important for the pool to be accountable to the local and wider community. The Pool wished to formally record in one place many of the different aspects of the remarkable work that it does in order to share this with the local and wider community. By bringing together information about day to day activities, views of major stakeholders, ongoing projects, consultancy and awards won the resulting report demonstrates how special the Project is and allows others to see in depth the exemplary nature of the organisation.

At the core of this community organisation is the aim to achieve some form of social, community or environmental benefit. The financial sustainability of the organisation underpins these aims and is important but secondary to these primary aims. The social accounting process allows Jesmond Swimming Project to manage their operations and reflect their objectives and values combined with sound financial management. A social account also communicates to those associated with or affected by the organisation whether it is living up to its values and achieving its objectives and if these are both appropriate and relevant. Jesmond Swimming Project (JSP) decided to undertake social accounting and audit to demonstrate the impact they have on the local and wider community and show over time that they are making a difference whilst focusing on areas that need to be improved. The social account also allows JSP to demonstrate the effects that they know are happening but they have not been able to capture the evidence to support this until now.

Social accounting is a framework that allows JSP to use and build on existing information and current reporting in order to develop a process of accounting for the social performance through reporting this performance. Also by developing action plans to improve the social performance through the understanding of impacts on the community and accountability with those associated with or affected by the organisation (stakeholders). Social accounting and social auditing are ongoing and embedded within the organization allowing evaluation of activities to be undertaken as part of the annual review process.

The development of this social account has been supported by the Valuing the Difference* workshops and training days, using the six principles of social accounting, as agreed by the Social Audit Network:

1. Multi-perspective: see our stakeholder map on page 22, although we have chosen to only consult two major groups during this first reporting period

2. Comprehensive: covering most of the activities at the pool
3. Regular: this is the first of an annual reporting cycle
4. Comparative: using benchmarks for the sector and against other pools have been used, but it is a difficult area as some data is not yet agreed or published
5. Verified by a qualified social auditor and the social audit panel
6. Disclosed through the Annual Report and Meeting and published on our website

*A network promoting social accounting to social enterprises in the North East:

www.sustainable-cities.org.uk

All comments on this social account would be very welcome, please hand them into reception at the Pool, or say them to a member of staff / trustee or send via email to:

glennarmstrong@jesmondpool.co.uk

Our Community Commitment

The Project operates through 12 volunteer Trustees (Directors) and 9 members, see the list of trustees and members (Appendix 2). All are local people from varied backgrounds and prior to convincing the local Council to grant a lease to the Project, none of them had operated a pool. By recruiting a very well experienced manager and high calibre staff, the Trustees and Members have applied sound management principles and best pool operating practice to good effect. The values of the organisation underpin and reinforce a strong commitment to the local and wider community by providing a leisure facility open to all in the local and wider region. Whilst also providing support and consultancy to a wider regional and national network of leisure providers.

The pool is used by a high percentage of local people, in 2002 a City-wide survey was completed, and this indicated that 43% of Jesmond Pool's users lived in Jesmond ward, with 57% from both Jesmond and South Gosforth. This is a high figure compared to other areas of the city for example Gosforth pool attracted 42% from the 2 Gosforth wards (then Grange and S Gosforth) and Denton Pool attracted 31% from the 2 local wards (Denton and Westerhope).

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Basic organisation information

Name of organisation:	Jesmond Swimming Pool
Registered charity no.	1010563
Status:	Company limited by guarantee
Company number:	2645699
Address:	St Georges Terrace Jesmond Newcastle upon Tyne NE2 2DL
Website:	www.jesmondpool.co.uk
Aims:	Provision of sport and leisure activities for the local and wider area.

Who we are and what we do

Jesmond Swimming Project offers more public swimming times than any other in the area, and features lane swimming, consistent early morning and late evening swimming, 30 degrees C water temperature, full access for people with disabilities, magnificent glass fronted poolside sauna and steam rooms that overlook the pool hall. Jesmond has installed the latest Ultra Violet treatment system which ensures fresher water significantly fewer chemicals.

Since 2003 there has been a new basement fitness suite offering an up to date range of equipment. Also the new upstairs community room has an ever increasing range of activities with yoga, keep fit and children's parties being popular. New activities for children and young people include junior gym, soft play, table tennis, pop steps dancing, "Little Dragons", and Fit Zone. Adults can try Salsa dancing, spinning or self defence for women. Swimming activities include the Dolphin squad, Masters, Aqua Fit, 50+ Club, swimming lessons, schools sessions and triathlon.

Background history

Jesmond Swimming Project opened in 1938. But in 1990 there was a financial crisis at the Council and budget reductions, by February 1991 the Council's intention to close Jesmond Pool was announced, to vociferous protest and intense media interest.

A public meeting at St George's Church on 5th March 1991 attracted 700 people and led to the formation of Jesmond Swimming Project (JSP). The pool closed on March 28th, despite an all-night protest, but two days later JSP published an interim report, proposing a re-opening. Determined not to lose a valuable local resource, a group of residents, who had opposed the closure, organised enthusiastic and willing support and set about reopening and running the pool for the benefit of the whole community.

In April 1992, a year after its closure, and now armed with a five year lease from Newcastle City Council, pledges of £30,000 from the local community and a £50,000 start up grant from the Foundation for Sport and the Arts, Jesmond Swimming Project - by then a newly formed charity and limited company - reopened Jesmond Pool.

At first the Council, who still owned the building, clearly thought we could only last a matter of months, until the money run out. But almost at once income began to exceed expenditure. Opening hours were much longer than before, while running costs were tightly controlled. New activities were developed, to meet customer requirements, and the pool opened at bank holidays, when competitors were closed. Excellent, friendly staff had been recruited, who proved the pool's greatest asset. It became clear that we could plan for the longer term.

The idea of a major bid to the National Lottery was proposed and in June 2002 a final lottery approval was received, after over six years work. The pool closed on 5 June, and reopened on 14 February 2003, after a major refurbishment and partial rebuild costing around £1.5 million.

Jesmond Pool has been attracting increasing national and regional attention, picking up a runner's up prize in 2003 national Social Enterprise Awards, and being quoted by One NorthEast as an exemplar at the launch of the North East Social Enterprise Action Plan.

Mission and Aims

Key Objectives

“Jesmond Swimming Project is a charitable, not-for-profit organisation, set up by local residents to run Jesmond Swimming Pool for the benefit of the whole community.”
Jesmond Swimming Project Mission Statement

“The provision of swimming facilities for recreation and other leisure time activities for the inhabitants of the local and wider community in the interests of their social welfare...” Charity Registration and Memorandum of Association of Jesmond Swimming Project

The following more detailed objectives are included within the business plan for the Lottery bid and have been used when consulting stakeholders.

Wider Organisational Objectives

The objectives of the Project are:

- to be an exemplary project
- to operate in a way that meets its Charity and Company registration obligations
- to maintain the financial viability of the project
- to meet the swimming and recreational needs of local people and schools
- to maintain a fully comprehensive swimming development programme
- to maintain local community support
- to maintain and develop the pool buildings in line with lease requirements and the use of the building
- to secure the long term future of the project.
- give the building a minimum 30 year lifespan

The following are more specific objectives:

In **staffing issues** the Project aims to:

- recruit, train and retain well motivated, highly qualified and flexible staff
- encourage full staff participation in the running and the success of the project
- employ staff using the best personnel practice and procedures

- enhance the skills of staff by providing excellent training opportunities
- maintain the prestigious 'Investors in People' award (third recognition now achieved).

In **operational issues** the Project aims to run the pool:

- to the highest levels of safety set for public pools
- by organising the programme to take account of the views and wishes of those who use the pool and local strategic sport development plans
- by fully using the individual skills and enthusiasms of the staff.

In **environmental issues** the Project sets out to:

- run the pool in an energy efficient way
- associate ourselves with best practice in seeking to become more energy conscious - the project was awarded the Northern Electric Small Business Energy Award in 1995
- encourage users to walk, cycle or use nearby public transport to reach the pool
- develop the use of responsible choices of materials and components.

In **financial and business matters** the Project has set out to:

- employ rigorous financial controls and management systems
- engage reputable accountants (Ryecroft Glenton Accountants)
- take reputable legal advice (Dickinson Dees Solicitors).

In **using volunteers** the Project sets out to:

- make full use of volunteers as Trustees/Directors and Members of the Project
- make full use of volunteers in operational support of paid staff - treating them as equal members of the team
- offer high quality training and support to volunteers, enabling many of them to gain paid employment at Jesmond Swimming Project or elsewhere
- recruit volunteers with skills to complement those of existing volunteers.

In **building matters** the Project sets out to:

- make the building and its activities accessible to people with disabilities a priority.
- plan developments which promote swimming and the use of the building to attract new users
- maintain and repair the pool to high standards of quality
- employ proven architects (Waring and Netts) and technical advisors (WSP Consulting Engineers)
- Show consideration for the original design of the building by sympathetic use of the original footprint

In **communication issues** the Project sets out to:

- be open and accountable in operating the project on behalf of local people
- keep local people aware of the operation and updated on the progress of the project
- maintain and promote local support for the project
- ensure that the pool is seen to be at the heart of the local community
- establish and meet the needs of current and potential users.

Benchmarking

External Benchmarks

The pool now has the best usage figures and performance of any pool in the area according to Sports Council parameters and local authority (LA) figures. Comparisons have been made with figures taken from the report 'Best Value through Sport'– Performance measurement for local authority sports halls and swimming pools, and in the areas of; Income per m², Operating costs per opening hour, Operating costs per m², Operating costs per visit, Annual visits per m². In all these areas the pool is performing better than the 75% benchmark.

Pool Usage

The usage against capacity for Jesmond Pool is high compared to other pools in the city:

Newcastle Swimming Pools

Average Visits per Week in Peak Period Compared to Pool Capacity

Area	Pool	Average visits per week in peak period 96-97*1	Pool Capacity	Use as percentage of capacity
City Centre	City	2,942	4,125	71%
North	Gosforth	2,871	2,925	98%
	Jesmond	1,766	1,630	108%
West End	Elswick	1,686	2,725	62%
	Fenham	813	2,282	36%
Outer West	Denton	3,420	5,432	63%
East End	Walker	866	2,063	42%
	Heaton	790	1,961	40%
		15,154	23,143	65%

1. The calculation assumes that 80% of all use takes place in the peak periods, that each pool operates on a 50 week year and that a visit refers to use of the pool.
2. These figures are for 1996-7, but total turnover for Newcastle Leisure Pools was similar to these figures, overall capacity is probably nearer 70% as there is slightly less water space due to Fenham closure. Heaton Pool has closed, but the Byker pool replaces this.

A new national Comprehensive Performance Assessment (CPA) is being developed by local authorities to assess their performances. The standards for leisure providers are not yet available. Once they are, all LA services will be subject to this assessment. Currently we are aware unofficially how well we perform against local LA competition, but have no written evidence.

We could choose to compare ourselves against the CPA model, but it would be more appropriate to compare ourselves against other 'trust' providers. The Sports and Recreation Trust Association (SpORTA), of which we are a member, will probably be involved in the development of these measures and we will find out in due course what they are. SpORTA is the major platform for Leisure Trusts in the United Kingdom and membership is open to non-profit distributing organisations that manage sport and leisure centres that are open to the general public. Founded in 1997 and currently has a membership of over 80 leisure trusts from all parts of the UK. The principle benefits for the leisure trusts of membership of SpORTA are:

- To act as their forum.
- To act as a lobby group, representing the interests of Leisure Trusts
- To improve communication and share Best Practice between Leisure Trusts
- To promote the Leisure Trusts as the best way of delivering community leisure services
- To represent Leisure Trusts at a national level with Government, the Charity Commission and other organisations
- To identify common issues and propose collective solutions

Internal Benchmarks

Staff Numbers	2003	2004	2005
Full time	9	9	11
Part time	8	9	10
Casual (teachers and coaches)	21	31	26
Volunteers	12	12	16
Total	50	61	63

Staff Turnover.

2 of our contracted part timers left during the year and we recruited 1 full timer. There was 1 retirement during the year. We currently have 8 staff with over 5 years service and 6 with over 10 years.

Sickness

In the last 'salary' year (April 2004 to March 2005) 5 people were sick. 4 of the people totalled 9 days and 1 person had 11 days (due to pregnancy). The remainder of the 'contracted' staff (total 12) had no sick leave at all. These figures are representative of a typical year, excluding the absence due to pregnancy. The average sickness days per year are 6, compared to the Local Authority Pools and Sports Centres being 16.01 per FTE.

Volunteers

At present we have 24 people who are volunteers at the pool. Most are students who become volunteers after completing their lifeguard qualification. They work as and when they can, but are subject to training and an agreement as to how they should work. New volunteers are interviewed and sign the agreement at that interview.

Staff Meetings

These are usually held monthly and records kept (see Appendix 3 for an example of minutes from the November 2004 meeting). The format is usually the manager giving feedback on recent months performance, and update staff on Trustees issues. A Health and Safety report presented and an item at which any staff member can bring up an item for discussion. The agenda is on display in reception for all staff members to see and put an issue down for discussion if they cannot attend and the minutes displayed in reception and the staff room, staff are asked to sign the minutes when they have read them.

Actions are followed through at each meeting. One of the staff initiatives that has developed from the November 2004 staff meeting was the Super Service Squad (open to all staff). A group of staff whose purpose is to suggest, agree then implement improvements to the service to benefit customers or staff. Meetings will be held each month with minutes displayed afterwards in the staff room showing individual actions. (see Appendix 4, a copy of the first meetings minutes).

Staff Training

Associated with / Member of:

ISRM – Institute of Sports and Recreational Management

This is the lead body in the industry that sets standards and good practice, responsible for setting and delivering qualifications in leisure for all levels from attendants to managers and the body used by the government, ASA, RLSS, ROSPA and Health and Safety Executive to determine standards of operation and qualification of leisure professionals. Jesmond Swimming Project operates under the guidance of ISRM and all procedures are as expected, with 3 members of staff who are full members of ISRM and the manager teaches the courses held by ISRM in this area.

ASA – Amateur Swimming Association

This is the lead body in Swimming Teaching and development, providing advice, education and training and development schemes. All our swimming Teachers are qualified to ASA standards, and we follow the NTP (National Teaching Plan) requirements for all in house and school lessons. We have a member of staff with responsibility for ensuring the quality control of all lessons in line with ASA policy.

RLSS – Royal Life Saving Society

The lead body in the provision and control of lifeguards and water safety, all relevant staff are qualified to the required standards laid down by this body. The RLSS works closely with **ROSPA** and the **Health and Safety Executive** to determine standards and practises for swimming pool operators. Jesmond Swimming Project conforms to all of these standards. In addition, 2 of our staff are National Trainer Assessors, qualified to deliver and examine lifeguards to these standards.

Jesmond Swimming Project is recognised as a ‘Qualified Training Centre’ by the RLSS, which means the pool and its management have been externally assessed and meet all the required standards to be able to deliver the RLSS syllabus. In addition to this, 1 of our staff is a qualified deliverer of First Aid courses and approved by the Health and Safety Executive.

Heartstart – Emergency First Aid and Resuscitation.

Jesmond Swimming Project delivers ‘Heartstart’ courses to many organisations in the area, these are short courses designed to give participants knowledge of basic first aid and emergency resuscitation. Organisations we have delivered to include:

Walbottle High School	Newcastle
Kenton High School	Newcastle
Cramlington High School	Cramlington
Education Business Partnership	Newcastle
Going for Green	Ashington
Balfour Beatty	Team Valley & Sunderland
Environmental Services	Newcastle
Jesmond Youth Club	Newcastle
Going for Growth	Morpeth

Leisurewatch – Child and Vulnerable Persons Issues

This is a recent initiative involving the probation service, social services and the police, to train organisations and staff in awareness issues. Jesmond Swimming Project was one of the first leisure organisations to complete this training.

IIP UK – Investors in People

Jesmond Pool was the first leisure organisation in the area to be recognised as an Investor in People. We are now into our 10th year of being recognised as such and have been reassessed on 3 occasions. (*Appendix 7 p63 contains the most recent report*).

The key issues identified from this report were:

- Expansion in the number of staff
- Changes in shift patterns
- Internal appointment of an assistant manager
- Project manager taking a step back from the day to day running of the pool

The key outcomes of the visit were:

- It was established that JSP continued to meet the standard, against each indicator this was reviewed in detail.
- The identification of areas of good practice such as individuals believing there was always someone available to support and guide them on any work issue. All staff interviewed believed Jesmond Pool is committed to supporting their development both now, and in the future.
- Further development areas such as understanding individual standards of performance, objectives and targets. Also the role of induction being critical to the pool needs to be reviewed in order to accommodate the various staff needs.

Assessment North East – IIP Accreditation service.

Following on from our first recognition as an Investor in People, our manager was asked to become a panel member. This involves adjudication on other organisations seeking to be recognised. Regular attendance at training sessions and seminars is necessary to maintain CPD and recently the manager has joined the International Recognition Panel doing similar work with international organisations.

Organisations in the local and wider community who we have advised:

Tadcaster Community Pool	Tadcaster
Berners Pool and Sports	Grange over Sands*
Wolsingham Community Pool	Durham*
Coxhoe School	Durham*
Kelloe Primary School	Durham*
Lenton Community Centre	Nottingham*
King Edward 6 th Pool	Sheffield
Brampton Community Centre	Brampton*
Chopwell Community Association	Gateshead*
Redcar Swimming Pool	Redcar
Fenham Swimming Project	Newcastle*
Govanhill Pool	Glasgow*
Upton County Junior School	Kent
Crewkerne Aqua Centre	Crewkerne

* within account year

Other local organisations the pool is associated with or a member of:

Jesmond Community Forum is an association of community and voluntary sector groups, including churches, community organisations, the Library, and Jesmond Residents Association, set up in order to encourage joint activities between the groups concerned, and support community activity generally. The company secretary of the Swimming Project has been elected to the Management Committee of the Forum, and serves as its Honorary Treasurer.

SEO-Online is the national directory for social entrepreneurial organisations, and operates a web-site set up by social entrepreneurs for social entrepreneurs and those who work with them (www.seo-online.org.uk).

Presentations have been made on behalf of:

Sport England	Use of Volunteers
Sport England	Starting a community venture
ILAM (Institute of Leisure and Amenities)	How Jesmond works
Durham County Council	Start up advice*

* within account year

STRIDE to potential social entrepreneurs in South Tyneside

Northumberland County Council to County Councillors with an interest in the voluntary and community sector

The Northern Assembly to social entrepreneurs

And to a variety of Jesmond Organisations including the Residents Association, West Jesmond Primary School, the Community Forum, Council Ward Sub-Committees and Branches of political parties.

Community Development

A successful grant application was submitted to Newcastle's SRB5 programme to fund a Community Development Worker to actively identify and engage, older and teenage people and to investigate methods of attracting them to use the new facilities at Jesmond Pool.

The objectives associated with the role of the Community Development Worker at Jesmond Pool were:

- To identify and engage with older and teenage people in Jesmond, to investigate methods of attracting them to use the new facilities at Jesmond Pool
- To introduce new activities at Jesmond Pool that will attract the target group
- Increase the usage of the multi-purpose activity room
- Increase the number of younger and older participants in local activities

One of the main outcomes from this piece of work was the development of the Ageing Disgracefully programme, with a schedule of activities and a noticeboard. This programme is actively being used and there are currently 40 to 50 attendances each week on the Ageing Disgracefully programme.

This is a good example of the pool identifying and addressing the needs and issues of non-users through consultation with this particular group a successful programme of activities has been developed for them with them. It is anticipated that this will happen again with other non users, as the pool was not successful with the teenage group, but will try again in future. Through consultation with other community groups within the area a dialogue has been developed that we are keen to continue in order to further develop programmes for other users.

(The full report is included in Appendix 6)

What do we offer our customers?

Wet Activities facts and figures

Since the refurbishment there has been an increase in the activities at the pool, the wet activities continue much as before with new programmes for different user groups. The dry activities are resulting from the development of the community room and the gym facilities.

Activity	Attendance		Total
	Male	Female	
Adult Swim	10753	10634	21387
Junior Swim	3908	4964	8872
Senior Swim	767	1099	1866
Concession	270	338	608
Subscriber			19059
Sauna	1869	1177	3046
Sauna Concession	1277	997	2274
Student	4957	7020	11977
Athletic Union	736	165	901
Swim Fit Training			263
Masters	569	304	873
Aquafit			2480
Dolphins	1220	1623	2843
Under 5 / Aquababes			1982
Concession 10 / 20 swims			3090
Adult 10 / 20 swims			2240
Junior summer pass			270
Pre-school group lessons			715
Childrens group lessons			13124
Childrens private lessons			4487
Adult group lessons			386
Adult private lessons			215
Inflatables			2225

Also:

School galas – 300

Swimathon – 150

social events – 120 attendees.

Dry Activities Facts and Figures

The following is a comprehensive list of the new activities that have been developed since the refurbishment of the building, adding to the comprehensive swimming activities

FIT ZONE Designed for 12 - 15 year olds to learn how to safely use the fitness suite equipment under the supervision of a coach.

456 attendances this year. These people would not normally be allowed in fitness suites. About 20 people are now regular fitness room attenders

BLT (Bums, legs & tums) Provides intensive body conditioning & stretching exercises targeting the lower body, gluteal & abdominal muscles.

Over 600 attendances

COMBAT AEROBICS - An aerobics class for the energetic based around moves originating from boxing & kickboxing. The class is designed to tone & condition both the upper & lower body.

A new activity with classes of 18 on average

CIRCUIT TRAINING - A series of exercise stations providing a full cross-training experience combining muscular strength & endurance and cardiovascular fitness. Another popular class ideal for the beginner to the super fit as the session allows you to work hard but at your own level.

Over 500 attendances

LITTLE DRAGONS - Martial Arts fun & fitness for children and adults. Get a kick out of life at the Fay-Louise Farthing Taekwon Do School at Jesmond Pool.

Session now so popular that extra time has been required and a parents class has started

AGEING DISGRACEFULLY -ACTIVITIES FOR OLDER PEOPLE 50 + Gym Sessions - A qualified fitness instructor is available to guide & encourage you to work at your own pace. Have fun exercising as part of a group while feeling the benefits of regular exercise. All you need to bring is comfortable clothes & soft shoes.

Over 720 attendances from people who would not have come otherwise

Beginners Tai Chi - Suitable for older adults Tai Chi is slow flowing movements that focus the mind whilst conditioning the body. Improves range of motion and strength in joints, improves co-ordination and balance and can help reduce stress.

PILATES Pilates is for anyone who wants to live a well balanced life. The class will eliminate bad postural habits, relieve stress, improve general health and is fun to do

BEGINNERS TAI CHI - Tai Chi can be thought of as a moving form of yoga & meditation combined. Many of the movements are originally derived from the martial arts although the way they are performed in Tai Chi is slowly, softly & gracefully with smooth transitions between them. One of the aims of Tai Chi is to foster the circulation of 'chi' a vital force that animates the body, which enhances health & vitality. Other benefits of the course are to foster a calm & tranquil mind, also many pupils notice benefits in terms of correcting poor posture which can cause tension and injury.

YOGA - Improve posture, learn breathing & relaxation techniques while stretching & increasing muscle flexibility.

IYENGAR YOGA - taught in a methodical & progressive way, with an emphasis on correct controlled practice. The instructor use props such as foam blocks, wooden bricks & belts to help each individual student achieve the best possible posture.

ASHTANGA YOGA - an energetic free flowing yoga based on an ancient system of postures to strengthen, realign & detox the body. Starting with Sun Salutations, standing postures, sitting postures then deep relaxation.

Yoga is now one of the busiest sessions at the pool. Most classes are full and new ones planned. Over 1636 attendances

DANCING

POP STEPS - Learn the latest dance routines to your favourite chart music. the class is designed for boys & girls from 6 - 12 years old.

STREET MOVES - Learn the art of breakdancing using hip hop music. Find out how to flare, windmill, kip up & top rock with Rico.

SPINNING A non-impact indoor cycling class to motivational music suitable for men, women & children over 12 years of age (over 4ft 8 inches in height). The class is designed to help burn fat, improve stamina & tone up the lower body. A 45 minute class suitable for complete beginners, please bring water & a towel.

[A very popular activity with over 1589 attendances](#)

TABLE TENNIS - Four table tennis tables open to all.

Activity	Attendance		
	Male	Female	Total
Fitness	823	908	1731
50+ Gym	435	285	720
Fitness concession	114	280	394
Fitness junior	41	58	99
Fitness student	204	438	642
Monthly fit pass	1812	2653	4465
Table tennis adult	50	66	116
Table tennis junior	101	9	110
Table tennis concession	15	0	15
Spinning			1589
Senior spinning			9
Bums Legs Tums			669
Ashtanga			303
Yoga			654
Yoga beginners			587
Yoga improvers			92
Little Dragons			392
Fit Zone			456
Junior gym			501
Pop steps			462
Street Dance	67	36	103
Bouncy Castle			1682
Circuits	274	255	529
Aerobics			347
Pilates			1426
Gentle exercise	11	30	1773
Tai Chi			160

Line Dancing	183
Funky fitness	30
Holistic therapies	200

Scoping and methodology of the social audit

Why did Jesmond Swimming Project decide to undertake a social audit?

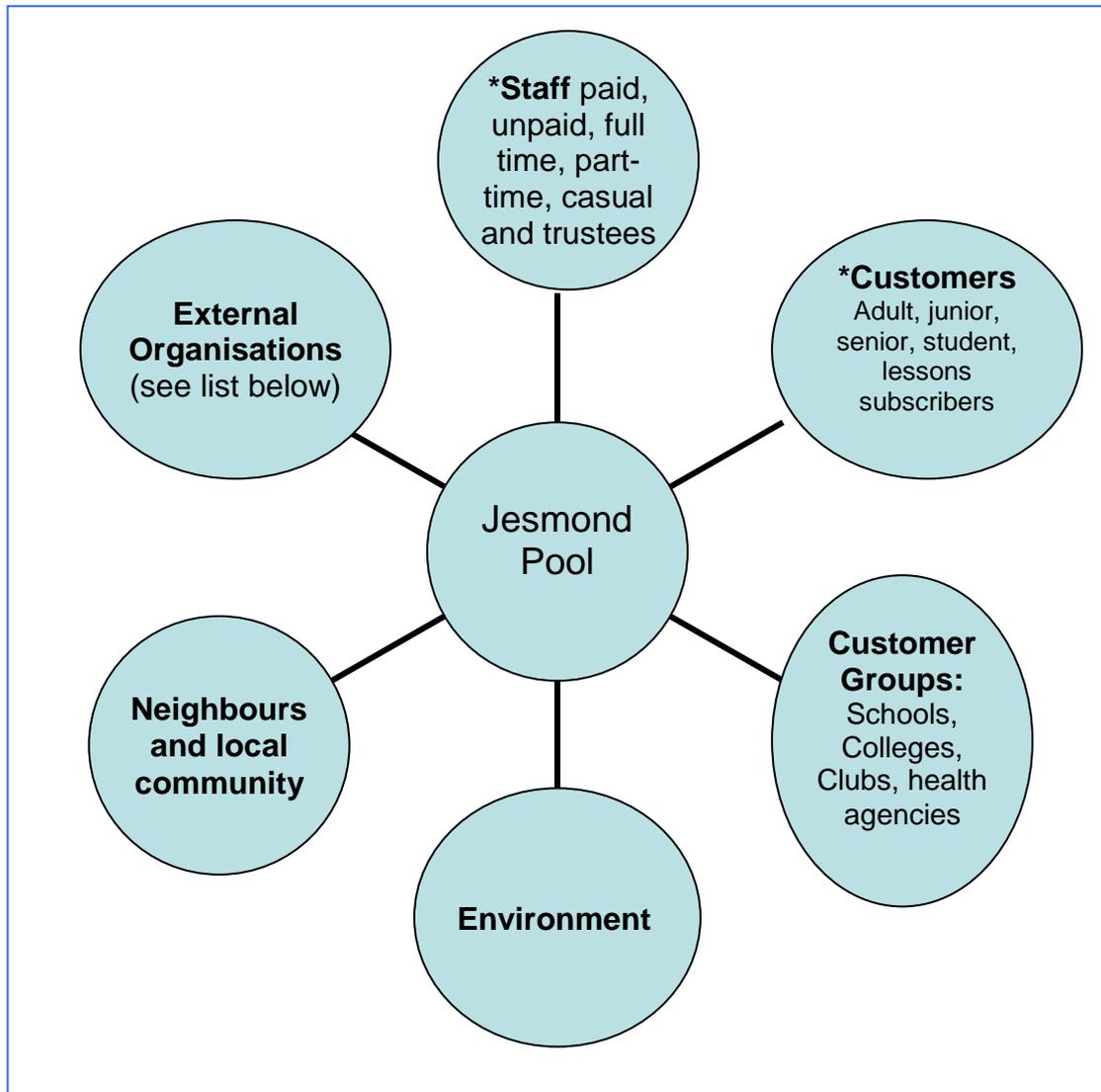
There were lots of reasons – overall agreement that the financial accounts were only one part of the JSP story, and that there was also another interesting story to be told about what we do and how we do it. Whilst obtaining our users views on what we do and how well we do it. Much of this information was already held within the organisation, but not necessarily available or accessible to everyone involved from staff through to customers, the local and the wider community. It was felt that a social audit and account would be one method of finding out what the stakeholders think of JSP and providing information to them. This social account is a starting point in strengthening the relationship and allowing a dialogue between JSP and all stakeholders. Thus demonstrating and underpinning the values of the organisation as a provider of leisure facilities for the inhabitants of the local and wider community.

The decision to undertake a social audit was made early in 2004. An initial study was then undertaken to start scoping the audit and identify the major stakeholders. This study involved detailed discussion with trustees and staff and provided the initial scope of the social account. At this point it was decided that only the views of major stakeholder groups would be obtained for the first review, along with a major information gathering exercise and review of what was already held within the organisation. The two major stakeholder groups chosen for this initial social audit were customers and staff (including trustees). The views of these stakeholder groups on the wider business objectives and more specific objectives (listed on p7) were gathered using a questionnaire. The plan for 2005 is to develop the account further to include the views of other stakeholders.

Methodology

Stakeholders

A detailed analysis of the stakeholder groups resulted in the following map, (* indicates those groups consulted):



The following list shows that within each stakeholder group we have identified further sub groups (see Appendix 5)

Data Gathering

Information sources identified within the organisation

An important part of the social bookkeeping and review process was to review and collate the information that JSP held, but did not necessarily use frequently. The following information is held within the till system, subscriber database, accounting system and within the office:

- Numbers using the place
- Income generated
- Subscriber numbers
- Activities (broken down)
- Website coverage / number of hits

Information about staffing include the following:

- Investors in People
- Staff Turnover
- Sickness / absenteeism figures
- Recruitment

Use of volunteers
 Number of staff in each category including volunteers

Methods of communication between the organisation and stakeholders:

Open comments book with written responses
 Splash, quarterly newsletter
 Noticeboards / Whiteboards for customers
 Staff suggestions
 Monthly staff meetings (minutes)
 Personnel issues

Information sources / reference handbooks etc

Job descriptions
 Staff handbook
 Trustee job descriptions
 Trustee handbook
 Training / induction (staff and trustees)

Questionnaire Survey of Staff and Customers

The major information gathering exercise undertaken was a questionnaire to customer user groups asking them their views as to how well we are achieving our objectives (page 6). The questionnaire was developed during October to December 2004 with consultation with trustees and staff, a pilot was then undertaken with a sample of regular customers to check that it was understandable.

The questionnaire was distributed during January 2005 to a sample of user groups. The sample size was originally to total 500 and using information from the till system, to be broken down into the same proportions as total users for each group of customers in 2004. The sample size was subsequently reduced to 250 and the numbers in each group were based on the original proportions of users, the following table shows the numbers for each group:

Category	Number of attendances in 2004	%	Sample size	%
Adult swim	32,924	28	52	23
Student swim	13,023	11	42	19
Junior swim	11,869	10	13	6
Senior swim	2,481	2	3	1
Lessons	19,228	17	28	13
Subscribers	19,234	17	51	23
Adult dry	13,302	12	29	13
Junior dry	2,131	2	3	1
Senior dry	806	1	2	1
Total	114,998		223	
Staff & Trustees	n/a	n/a	26	36

FINDINGS

What did our stakeholders say about us?

All questionnaires used the following scales: SA - Strongly Agree, A – Agree, U – Uncertain, D – Disagree, SD – Strongly Disagree to find views the current objectives of the project.

STAFF & TRUSTEES

The staff questionnaire was completed by 26 respondents (13 male and 13 female) the sample includes full time / part time / casual / volunteer / coach or teacher and trustees.
Total staff = 61 and total trustees = 12

Comments:

More life guard training session (weekends please)

Please inform me about life guard training times

How well do you think we are achieving our objectives for *staffing issues*?

the Project aims to:	SA	A	U	D	SD
recruit, train and retain well motivated, highly qualified and flexible staff	19%	50%	8%	15%	8%
encourage full staff participation in the running and the success of the project	35%	35%	8%	19%	4%
employ staff using the best personnel practice and procedures	19%	46%	8%	27%	0
enhance the skills of staff by providing excellent training opportunities maintain the prestigious 'Investors in People' award (third recognition now achieved).	19%	19%	23%	19%	19%

How well do you think we are achieving our objectives in *using volunteers*?

the Project sets out to:	SA	A	U	D	SD
make full use of volunteers as Trustees/Directors and Members of the Project	15%	58%	19%	0	8%
make full use of volunteers in operational support of paid staff - treating them as equal members of the team	23%	35%	19%	12%	12%
offer high quality training and support to volunteers, enabling many of them to gain paid employment at Jesmond Pool or elsewhere	27%	42%	4%	15%	12%
recruit volunteers with skills to complement those of existing volunteers.	12%	38%	27%	12%	12%

One outcome from this questionnaire is that there is an inconsistency with regard to these results and those obtained from IIP, this is currently being investigated by the personnel group.

Also the lack of written comments from staff was disappointing and this is possibly due to staff not wanting to be identified by their handwriting when adding negative comments

CUSTOMERS

CUSTOMERS

OVERALL OBJECTIVES	34	51	13	0	0	OVERALL
to meet the swimming and recreational needs of local people and schools	41	52	5	0	0	Total
to maintain a fully comprehensive swimming development programme	33	50	16	0	0	Total
to maintain local community support	32	52	14	0	0	Total

to secure the long term future of the project	30	49	18	0	0	Total
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Written comments:

OPERATIONAL OBJECTIVES	31	52	15	0	0	OVERALL
To run the pool to the highest levels of safety set for public pools	35	50	13	0	1	Total
by organising the programme to take account of the views and wishes of those who use the pool and building	27	56	14	1	0	Total
by fully using the individual skills and enthusiasm of the staff	32	49	18	0	0	Total

Written comments:

ENVIRONMENTAL OBJECTIVES	17	38	38	3	1	OVERALL
To run the building in an energy efficient way	19	44	34	1	0	Total
associate ourselves with best practice in energy conservation	19	36	39	3	0	Total
encourage users to walk, cycle or use nearby public transport to reach the pool	14	34	42	5	3	Total

BUILDING OBJECTIVES	27	47	12	2	0	OVERALL
make the building and its activities accessible to people with disabilities a priority	30	48	9	1	0	Total
plan developments which promote swimming and the use of the building to attract new users	24	49	15	2	0	Total
maintain and repair the building to high standards of quality	27	43	13	5	0	Total

COMMUNICATION OBJECTIVES	21	49	17	1	0	OVERALL
be open & accountable in operating the project on behalf of local people and keeping them aware of progress	20	50	18	1	0	Total
maintain and promote local support for the project and ensure that the building is seen to be at the heart of the local community	23	46	20	1	0	Total
establish and meet the needs of current and potential users	21	52	14	2	0	Total

Comments from Adult Swim

The adult swim questionnaire was completed by 52 respondents (19 male and 24 female)

- The pool is the best local facility I have come across / clean, friendly etc.
- Changing rooms could be of a better standard, always lots of hair around
- It is a well run pool – congratulations
- Enjoy facilities provides - good leisure hub and friendly staff
- Excellent staff

- Environmental - difficult to achieve considering area / little things can make the place look scruffy e.g. shower curtains hanging off. Incomplete cleaning, brushing after parties etc. / Don't quite know how to achieve better communication I am always telling people what's on as most don't have a clue what the project is about. Remember most people only complain / comment when they are unhappy about things
- A wonderful community resource with welcoming friendly staff - keep it up!

Throughout the comments section it becomes clear that customers view the cleanliness situation quite differently, there are both negative and positive comments on the same subject. This highlights the problems we have with keeping everyone happy.

Comments from Student Swim

The student swim questionnaire was completed by 42 respondents (18 male, 23 female & 1 not stated)

- Love the steam room
- The jesmond pool variety offered is very impressive
- The diversity of fitness programmes is very desirable and upkeep of changing rooms to a noticeably high standard
- Good place
- Doors hard to open maybe for people in wheelchairs
- First time I've been
- Swimming pool is too warm
- Very good Cleanliness
- Would be good to see more free weights in the gym
- Bike storage facilities could be useful
- May be nice to have sessions where sauna is discounted eg Fri at 5-5.30 while waiting for swim
- Need to be open for longer during the afternoon for the public, since many lectures restrict when we can swim, if they go on until 1pm
- Having a student membership would be helpful to make payment inclusive
- Am unaware of the measures you are taking
- Its quite expensive
- Would be really great if there was a monthly "swim+sauna" pass for those who are not gym users

Comments from Junior Swim

The junior swim questionnaire was completed by 13 respondents (7 male, 5 female & 1 not stated). Only comments are included, the questionnaire was not the most appropriate method of data gathering, and we will use other methods in future with this group.

- The roof came off!
- sometimes the changing rooms are not very clean at the end of the afternoons
- the pool is radical / If the people live a long way away they can use a car / your pool is perfect / keep it up
- The pool is very cool and fun / I really enjoyed the pool and the inflatable was cool
- Your pool is very nice / your pool is very safe / your pool is very environmental / your pool is perfect
- I don't understand anything I'm only 8 so don't blame me!

Comments from Senior Swim

The senior swim questionnaire was completed by 3 respondents (2 male, 1 female). Only comments are included as the sample is small.

- I am not aware of any active encouragement to walk cycle or use public transport
- Not sure how a wheelchair user would manage the doors to access the ladies change
- A very pleasant venue friendly staff, it would be nice if they wore name badges

Comments from Swimming Lessons

The lessons questionnaire was completed by 28 respondents (2 male, 21 female & 5 not stated)

- I have no idea of the energy efficiency of JSP! And I have never been spoken to regarding the coming

to JSP

- I have been in the pool sometimes when I am the only one / or two there! I have special health needs for more swimming and keep fit - there must be others too (doctor network) / I feel you are doing quite well! But more can be achieved / I have been grateful for the use of the 'public' toilet on occasion - Jesmond does not have anything else / There could be a little more 'proactive' individual attention and encouragement from the desk - but this may be not the ethos of Jesmond! / I very much enjoy the facility
- Shower curtains need cleaning or replacing / would like to see discounted fees in line with other public pools and recreational centres
- An excellent facility. Approachable and tries to meet your needs! Excellent! / I do not know enough about internal management of staff to comment on their usage, but all the staff are approachable, friendly and helpful
- Parking still remains a major problem - as we live in Chester-le-Street it is too far to walk!
- I think the swimming lessons programme is geared to children who are too young, then by the time the kids are old enough to really need exercise only the very very best have opportunities to swim
- I agree that you meet the needs of current users, however it is very difficult to get into the system (i.e. group lessons). I think I queued three times for group lessons and didn't manage to receive them. Eventually I heard through a friend that she knew of an available private lesson. It just seems difficult to access lessons in the first place. Once you're in the system, staff are helpful to accommodate you.
- I still feel that outdoor shoes by the pool is a safety hazard because of the dirt being washed into the pool. We should take our shoes off in the hall / There has been some lack of communication between users and the restarting of a course that they use regularly resulting in the course being cancelled because of not enough participants!
- Teaching of young children is particularly good and the staff are pleasant and accommodating
- too cold
- not enough safety, life guards etc.
- [Splash, the newsletter of Jesmond Pool is circulated to households throughout Jesmond and via the Pool, on a quarterly basis \(the most recent being Issue 28 Winter 2004/05\)](#)
- [The noticeboards in the foyer and on the poolside communicate up to date items and future events.](#)
- [The website has an average usage of 56,531 per month, during 2004](#)

Comments from Subscribers

The subscriber questionnaire was completed by 51 respondents (28 male, 22 female & 1 not stated)

- Only really use the gym so unsure of the other aspects of the centre
- Still drips from the ceiling
- Did not actually realise there was any "project" taking place
- I don't feel qualified to comment on these
- Only been member since Dec (don't use pool)
- Don't use pool, staff seen enthusiastic
- Sauna & steam rooms should be accessible even when private classes are taking place. Timings of access are not convenient for those who can't swim till 8pm
- Some free weights in the gym would be helpful
- I have no idea about part 3 I just use the gym
- This is an excellent facility and I would use it as much as possible
- The reception is good and the instructors are very good
- A bit more flexibility in subscribers which allows a class of choice (once/wk) + pool/gym at a reasonable (but even higher) -say £50/month would be even more preferable. I am certainly waiting to see that day
- Ask staff
- This place keeps me sane

- Great all round organisation, a clean safe friendly environment which is part of the community. Very polite & friendly staff
- though sometimes could do with cleaner facilities in gym
- Dirty floors/showers missing floor finish in fitness suite
- Need mechanism for suggesting new gym equipment
- Are you DDA compliant
- how are you going to publish your proposals other than within the pool

Yes we are DDA compliant

Comments from Adult Dry

The adult dry questionnaire was completed by 29 respondents (3 male, 23 female & 3 not stated)

- I'm woefully ill informed about everyone bar circuit class
- Not enough adults only sessions - often difficult to get a decent swim during the day for adults
- Showers need to be cleaner - floor in changing area needs to be washed down regularly

JUNIOR DRY

The junior dry questionnaire was completed by 3 respondents (3 male) with no comments.

SENIOR DRY

The senior dry questionnaire was completed by 2 respondents (1 male, 1 female). Only comments are included as the sample is small.

- Well done
- Well done

Responses to the customer comments:

The trustees are keen to review all the results from the questionnaires and customer comments. A detailed report of outcomes and actions will be made next year, but there will be ongoing reports during the year through the trustees monthly meetings and via the minutes of these meetings.

Where do we go from here?

Planning

The trustees are already taking action from some of the issues arising within this account, for example, the issue of staff training has already been raised at the personnel group meeting (April 2005). The plan is to investigate each area in detail, and to review the objectives of the organisation and revise some of these. It is planned that there will also be some type of organisational 'away day' to review values, objectives in more depth. One other specific area that the trustees and staff are also keen to review is environmental issues, how these are reported, what we are currently doing and setting targets. These two areas have arisen initially out of the social auditing process, but are by no means the only issues arising, the planning and prioritising process will be set in motion over the coming months.

It is recognised that the scope of this first social account was limited, and that we only consulted two major stakeholders and in only one way. The approach was deliberately taken, as the most practical way forward, as we wanted to succeed in producing a social account rather than failing by being too ambitious. This pragmatic approach has succeeded, in that we have produced a social account and the issue of scoping across other stakeholders will be addressed within the next reporting cycle.

The social account has brought together many aspects of the organisation that are carried out but not necessarily highlighted, for example staff initiatives and involvement of the organisation in providing advice to others.

What have we learned from this first social audit?

From reflecting on this experience of the first social account we have learned that we need to:

- Review objectives thoroughly, these were originally written for the Lottery business plan. Some of these objectives are not relevant to the organisation now and the results of the questionnaire have shown that these are not the best measures against which to consult with our stakeholders, for example our environmental objectives. Customers are not aware of these objectives and do not necessarily see the relevance of them from their perspective
- We need to gather stakeholder views earlier January is our busiest month and this was an ambitious task giving unnecessary extra work to those on reception. The timescale for this social audit was extremely tight, and we need to start earlier. Possible we do not have a full social audit every year, just investigate a few key issues and gather comments from certain stakeholders next year, and then do a fuller audit the following year.
- Consult stakeholders in different ways – focus groups, comments rather than tick boxes, interviews
- Be aware of different age groups (i.e. questionnaire is not suitable for young users)
- We need to gather the views of more stakeholder groups – customers (groups), volunteers, external agencies
- There needs to be a longer consultation and feedback period for trustees to view the results of the social audit before the social account is written
- Sub groups will deal with issues arising from the social account within their remit, demonstrating embedding of the process within the organisation

Recommendations and Target setting for the next report

All detailed comments and feedback are to be reviewed and addressed, providing the starting point for the next social account. The trustees and staff will also use the recommendations from the audit review panel to guide this process:

Recommendations from review of the report against social audit principles

- Revise and restate the objectives.
- Identify and state the underpinning values of the project
- Staff consultation should be broadened to include their perspectives on wider objectives.
- Include data on environmental impacts and consider more specific environmental objectives
- Can future cycles look at diversity issues in addition to disabled e.g. low income, ethnic minorities etc?
- State more clearly and explicitly any mandatory standards that must be and are adhered to.
- Consider bench marking and quantitative target setting linked to performance.
- Agree relevant benchmarks and standards
- Put descriptive and quantitative data in one place.
- Integrate the process more fully into planning and management systems to 'embed' it more
- State the process by which issues identified in the report are to be followed up.
- Dissemination: State plans to encourage feed back and engage stakeholders in an ongoing way.
- Methodology: State problems and lessons learnt to inform future cycles.

Appendix 1

Key points in the planning cycle

Activity	Jan-Apr	May-Aug	Sept-Nov	Dec	Jan-Mar	April
Start of financial year Scoping exercise	◆ ◆◆◆					
Stakeholder mapping	◆	◆				
Communicate with trustees and staff	◆◆◆	◆◆◆	◆◆	◆	◆◆	◆
Community outreach work	◆◆◆					
Investors in People		◆				
Exploratory data gathering – what do we already hold?			◆◆	◆	◆◆	
Valuing the Difference workshop			◆			
Questionnaire development & pilot			◆◆	◆		
Questionnaire					◆	
Questionnaire analysis					◆◆	
Report drafting					◆	
Social audit and panel meeting						◆

Appendix 2

Organisation and Management

Steve Aal	Member
Peter Breakey	Member
Chris Clarke	Trustee/Member (Co. Secretary)
Russell Deane	Trustee/Member
Bob Evans	Trustee/Member
Jane Gibbon	Trustee/Member(Finance Director)
Gary Green	Member
Peter Hall	Trustee/Member
Anne Henry	Member
Les Hodgson	Trustee/Member
Mike Jellema	Trustee/Member
Joanne Kingsland	Member (Personnel Chair)
Jane Lowdon	Member(Communications Chair)
Chris May	Member
John Miller	Member
Mike Miller	Trustee/Member(Building Group Chair)
Phil Moxon	Trustee/Member (Finance Chair)
Steve O'Brien	Member
Andrew Plasom-Scott	Member
David Rushworth	Trustee/Member (Chair)
Dennis Scadeng	Member
Barrie Thompson	Trustee/Member
Glenn Armstrong	Project Manager
Lynne Richardson	Assistant Manager

Trustees meetings are held at 7:30 pm on the second Sunday of each month (except August), when the pool trustees and members meet regularly to discuss progress, plan for the future, and discuss any matters raised by customers and neighbours. These meetings are always open to the general public. Sub-group meetings are usually held monthly, these are Building Development, Finance & Fundraising, Communications and Personnel.

Service Improvements

I would like us to consider adding a section on service improvements to each staff meeting, and for us to develop a method of formalising any improvements agreed. This is a large and very important area and can take many forms e.g.

Customer comments
Staff comments
Surveys
Action teams
Think tanks
Mystery visits
External reviews
Suggestion schemes

We need to determine which of the above we adopt, and how we deal with proposals once agreed. Any service development proposals need to be SMART,

Specific – we identify exactly what we mean
Measurable – we can evidence an improvement
Achievable – it is affordable/possible to do
Realistic – we can, or will be able to do it
Timely – it can be done in a timescale people will accept

In a recent seminar I attended by Tony Barnes (perhaps the worlds greatest current speaker on quality and business acumen) he described several methods of improving business performance. The one that he thought was the most important was this;

“HAVE YOUR EMPLOYEES THINK LIKE CUSTOMERS”

Although a very obvious statement, how often do we put ourselves in the position of the customer to try to see how they feel?

In the UK we normally try to defend our position no matter what and quote rules or custom and practise, and expect the customers to accept this. We do the same here generally, although we are much better than most, and I am as guilty of this as anyone. When the pressure is on its easier – but I bet the customer isn't happy!

As leisure professionals, whenever we go into another establishment as a customer, I bet we notice faults quicker and more often than the staff do, and we form an opinion of the place. Whenever I go to Cowgate to teach, I am always amazed at how dirty the building is and the apparent lack of care for the equipment. The staff seem very nice but I don't rate them at all because of this. I think they are lazy, unprofessional and have no pride in their centre. I would hate to think someone thinks like that of us!

As long as we are trying to improve things and making this apparent, we should continue to improve, and customers will recognise this and respect us for it. This in turn will make our job more rewarding due to the positive feedback.

I would like us to be more customer focussed and to continue to question what we do and how we do it, but only in a positive way. Anyone can point out what is going wrong and where mistakes are being made, but it takes intelligence, skill and courage to propose an improvement as you may be putting yourself on the line. How can we make this easier?

Appendix 4

Super Service Squad, minutes of first meeting (December 2004) Present: 8 members of staff

It was decided not to invite any customers to these meetings, as it was felt sufficient information could be gleaned from the comments book and general chat with users. Donna agreed to analyse comments from the book prior to each meeting. **Action Donna**

Suggestions

- Plastic poolside chairs/loungers - current stock needs updating. **Phil**
- Hand-drier in lower toilet and to replace removed blue roll holder. **Glenn**
- Soap dispensers in disabled changes and staff/first aid rooms. **Wendy**

- Remote for pool vacuum **Phil**
- Entrance carpets **Tim**
- Baby Belling oven **Tim**
- Free weights in Gym **Scott**
- Shower pressure too low **Glenn**
- Mirrors/pictures in Gym **Donna**
- Mirror in lower toilet **Lynne**
- New comments book **Tim**
- Workout programmes for Gym (ongoing) **All staff**

All Actions were completed by February 2005

Appendix 5

Detailed stakeholder groupings:

Staff

- Employees – paid and unpaid, full time, part time and casual
- Trustees

Customers

- Casual swimmers – adult, pre-school, junior, students, older people
- Groups - Schools – Church High, Cragside, La Sagesse, St Catherine's, West Jesmond Primary, Newlands
- Clubs – Dolphins, Masters
- Colleges / Universities
- Health agencies
- Subscribers – full, casual, junior
- General sports users – adult, junior, older people, retirement homes

External Organisations

- Governing bodies
- External sports bodies
 - ISRM
 - ASA
 - RLSS
 - Sport England
- Health and safety Executive
- SpoRTA
- IIP
- Local Authority – Newcastle City Council
- Funders (private and public)
- Creditors
- Consultancy clients (paid)
- Organisations we advise (free)
- Suppliers (of anything consumed due to the business)
- Community Groups
- Architects
- Accountants
- Charity Commission
- Inland Revenue

Neighbours/local community

Environment

Appendix 6

JESMOND POOL COMMUNITY OUTREACH WORK WORKING WITH TEENAGERS & ELDERLY PEOPLE IN JESMOND

Final Report
April 2004

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This report has been prepared by the Jesmond Pool Community Development Worker, and is based on the work that was undertaken during the post period (December 2003 to March 2004). Many people assisted with the research to inform this document, and Jesmond Pool would like to take this opportunity to thank everyone who contributed with their opinions, helped to facilitate discussion sessions, and supported the Ageing Disgracefully activity programme.1.

Background

Jesmond Pool is a swimming facility managed by Jesmond Pool Project, which is a voluntary organisation. After successfully securing Lottery funding, it re-opened in February 2003 after a period of major refurbishment. In addition to a swimming pool and sauna the new Community Sports Centre also has a fitness suite and a multi-purpose activity room. It is a resource for the whole community, and staff work hard to ensure it is actively used by residents of all ages, abilities and backgrounds.

It became evident that there were sections of the local community who were not utilising the Community Sports Centre, and the Jesmond Pool Trust were keen to increase representation of elderly and teenage (especially male) users.

To allow them to do this, a successful grant application was submitted to Newcastle's SRB5 programme to fund a Community Development Worker to actively engage with these identified target groups. The role of the Community Development Worker was to identify and engage, older and teenage people to investigate methods of attracting them to use the new facilities at Jesmond Pool.

There are a number of objectives associated with the role of the Community Development Worker at Jesmond Pool, as set out below.

Objectives

- To identify and engage with older and teenage people in Jesmond, to investigate methods of attracting them to use the new facilities at Jesmond Pool,
- To introduce new activities at Jesmond Pool that will attract the target group,
- Increase the usage of the multi-purpose activity room,
- Increase the number of younger and older participants in local activities.

A number of methods were utilised to identify and engage with older and teenage people, to research their attitudes to leisure, barriers to participating and investigating methods of attracting them to use the pool.

2.1 Background Research

A number of existing sources of relevant information were reviewed to help inform this project, such as:

- Recreation Opportunity in the Inner East, Leisure Services Division 2002
- Young People & participation in Youth Groups, Youth & Play Division (work in progress)
- Opportunity Park, Exhibition & Brandling Park Trust, 2003
- Consultation work with girls about Bells Yard, Monika Handa, Bells Yard Regeneration Group 2001
- Image: Aspirations grow with experience, Elders Council of Newcastle May 2002

A desk based exercise was undertaken to analyse the current users of Jesmond Pool and its facilities, which was compared to the population profile for the Jesmond ward (this is discussed under the section local need).

2.2 Community Audit

A scoping exercise of all existing voluntary and community groups in the local area actively engaging with target group members was undertaken, which formed an extensive community database. The groups and individuals on this database were initially contacted by letter, which explained the need for this work and what it was hoping to achieve. It also requested their assistance in accessing members of the target group that they currently engage with.

2.3 Exploratory Research

Discussion sessions were arranged at convenient times, and either took place during a scheduled session or independently depending of what was considered to be most appropriate. Sessions with young people tended to be based around activities and group work to ensure that their interest is gained and retained. For example, some sessions were based upon 'A Question Of Sport (In Jesmond)' theme, with a physical, quick fire, and question round.

Consultation with mature groups tended to take the form of more conventional discussion groups with the aid of pictures and flipcharts. Consultation sessions were interested in finding out a number of issues about perceptions of leisure time, and preferred activities:

- Do they have enough leisure time?
- Do they use their leisure time effectively?
- Preference for social or physical leisure activities?
- Is enough for them to do in Jesmond currently?
- Types of activities that group members currently take part in?
- Are there any additional activities that they would like to take part in?
- What might prevent them from taking part in activities?

The majority of the exploratory research sought to gain qualitative data. A short questionnaire is also being disseminated and completed by target group members within the wider community to provide quantitative information to illustrate demand for particular activities.

It was intended that peer group research would be an essential element of work with young people, which would allow more insightful information to be accessed. However in practice it proved difficult to recruit peer group researchers, although a sixteen year old female peer researcher assisted with the research process by encouraging peers to complete questionnaires and helped to organise and facilitate the youth drop-in event.

3. Local Need & Demand

3.1 Jesmond ward

According to the 2001 Census there is a total of 11,850 residents in Jesmond ward. There is a significant elderly population in Jesmond, with the 50+-age cohort accounting for just over a fifth (21.6%) of the total population. The very elderly population (aged over 75) are particularly significant accounting for 6.6% (777 residents) of the total population.

In terms of households, 17.9% of households in Jesmond are either single elderly households (11.0%) or elderly couple households (6.9%). Jesmond ward is home to a large number of residential homes for the elderly; both Council, voluntary and privately owned.

The teenage population (aged 13-19) in Jesmond is not very high, especially compared to neighbouring Dene ward where 13 to 19 year olds account for 11% of the population. However there is a distinct lack of facilities for this age group.

Table 1: Ward Population, Jesmond (2001)

	Total	Aged 13 to 19	Aged 50+	Aged 60+	Aged 75+
Number	11,850	811	2,560	1,589	777
Percentage		6.8	21.6	13.4	6.6

Source: 2001 Census

Table 2: Household composition, Jesmond (2001)

	Total	Single person	Single elderly	Elderly couple	Single parent	Couple no children
<i>Number</i>	4,909	1,244	541	338	81	1,140
Percentage		25.3	11.0	6.9	1.7	23.2

Source: 2001 Census

Unlike many wards in Newcastle, due to its favourable socio-economic profile, Jesmond ward it has not benefited from budgets or grants to fund community development activities. However, although Jesmond is regarded as an affluent ward, it has been acknowledged that older people and young people are disadvantaged in that there has been nowhere in Jesmond for them to go for leisure or community activities for many years. Without the presence of a community centre or focal point there is no venue for community members to congregate and to some extent this has limited community cohesion.

There is a distinct lack of facilities for young people. Jesmond is not considered to be an area of need, therefore there is a very limited Council budget allocated to 13+ year olds in Jesmond. The Council is currently responsible for providing a tarmac play area (Bells Yard) and an annual "Jes Fest" for young people. The consequences of this limited input have been of concern to the local community for some time, and issues have arisen about gangs of youth on the streets and more recently a growing concern about under-age drinking.

Similarly there have been concerns about the elderly population in Jesmond, whose needs are becoming more diluted with the increasing younger population attracted to the Jesmond area. Although socio-economic indicators do paint a picture of an overall affluent population, it is apparent that there is hidden poverty, particularly amongst the older population. Although indicators also reveal Jesmond to be a relatively healthy community; with only 5.3% stating their health is not good (2001 census), there is however concern about the psychological implications for elderly people who do not engage or socialise within the wider community. With the significant number of very elderly single person households, there are concerns about the mental health of isolated residents.

3.2 Users of Jesmond Pool facilities

User and activity records maintained by Jesmond Pool have been analysed to breakdown the number of elderly and young people using the facilities.

Historic information (prior to refurbishment) reveals that during the period 1997 to 2000 there was an increase in the proportion of swimmers of pensionable age. Unfortunately a breakdown by gender is not possible.

Table 3: Table of wet activity participants (1997 – 2000)

	1997	1998	1999	2000
Full price	32,324	32,940	31,080	27,426
Pensioners	2,660	2,803	2,598	3,015
Under 5's	2,102	2,002	1,838	1,353
General (5-15)	11,885	10,915	10,544	10,670
% Pensioner of over 15's	7.6	7.8	7.7	9.9
% Pensioner of all	3.1	3.2	3.2	4.0

Source: 2001 Annual Report

Since re-opening the proportion of participants in wet activities who are of pensionable age has decreased. Figures relating to the period March 2003 to December 2003 show that 8.3% of all adult users were pensioners compared to 9.9% in 2000 (see table 2).

Table 2 below reveals some interesting facts about the users. Firstly, there is a significantly higher proportion of female pensioners who swim (9.1% compared to 7.4% of males). Similarly student swimmers are much more likely to be female; 63% of students swimmers are female. In contrast, users of the sauna are much more likely to be male, accounting for 70% of sauna usage.

Table 4: Table of wet activity participants (March – Dec 2004)

Activity	Type	Total			%	
		Male	Female	Total	Male	Female
Wet Activities	Adult	7,502	8,332	15,834	47	53
	Student	3154	5364	8518	37	63
	Junior	3,623	3,861	7,484	48	52
	OAP	596	831	1,427	42	58
	Sauna	1,299	560	1,859	70	30
	All Swimmers	14,875	18,388	33,263	45	55
	Swimmers over 15	8,098	9,163	17,261	47	53
TOTAL	% OAP (as % over 15's)	7.4	9.1	8.3		
	% OAP (as % of all)	4.0	4.5	4.3		
	% Junior (as % of all)	24.4	21.0	22.5		
	% Student (as % of all)	21.2	29.2	25.6		

Note: Does not include concessions, therefore is not a true reflection of elderly users

The dry activities are the new activities introduced during the refurbishment, which include the fitness suite and exercise sessions within the multi-purpose activity room. Since opening the fitness suite has attracted 1,151 users, over half of which (55.7%) are female. Students account for a fifth (20.7%) of all users of the fitness suite. Pensioners account for only 7.5% and juniors 2.9% of fitness suite users. However, in relation to young people, the analysis of user figures reveals that female students (75.6%) and female juniors (72.7%) are more frequent users of this facility than males.

Table 5: Table of fitness suite users (Mar – Dec 2003)

Activity	Type	Total			%	
		Male	Female	Total	Male	Female
Fitness	Adult	405	389	794	51.0	49.0
	OAP	38	48	86	44.2	55.8
	Junior	9	24	33	27.3	72.7
	Student	58	180	238	24.4	75.6
	Total	510	641	1,151	44.3	55.7
TOTAL	% OAP users	7.5	7.5	7.5		
	% Students	11.4	28.1	20.7		
	% Juniors	1.8	3.7	2.9		

Note: Does not include concessions, therefore is not a true reflection of elderly users

There are a limited number of activities currently provided by Jesmond Pool that are aimed exclusively at the target audience. The swimming pool itself has always attracted a large number of mature swimmers, with a specified 50+ swimming hour on a Friday. A beginner spinning class on Monday evening (which is taught by a 60+ instructor) attracts a small number of older participants.

For young people there is fit zone (12-15 years), which was introduced in April 2003 and has proved to be very popular (attracting 285 attendees between April and December).

Junior yoga was introduced but failed to attract viable numbers to sustain classes. However, it is hoped that a more focused programme can be developed to meet the demands of both these groups.

4. YOUNG PEOPLE

4.1 Exploratory Research

In total 8 consultation events were organised with teenagers. Due to the requested absence of a responsible figure (such as teacher, group leader) the discussions were open and good natured.

Table 6: Attendees at consultation events

Event	Numbers
Jesmond Parish Youth Group (14-18)	11 males
Jesmond Scouts Group (males)	8 males
Explorer Scouts (15-18)	16 mixed
Church High Girls School (15-16)	22 girls
The Mix youth group (11-13)	5 boys
Royal Grammar School	35 boys
Peer Group Training Session	2 girls
Youth Open Day at Jesmond Pool	5 mixed

Almost all young people (76%) consulted felt that they did not have enough free time, as school / college and family obligations took up a large proportion of their time. A high proportion of young people attended local grammar schools and were under considerable pressure to perform academically, therefore homework and extra curriculum activities consumed much of their leisure time. It was noted that the proportion of leisure time diminished as students started studying for formal exams. It appears that females consider themselves to have more leisure time, and are keen to spend a larger proportion of this time in a much more social context. Female young adults were more likely to request a warm and free space to meet and talk.

As an outcome of this shortage of leisure time young people have to be very effective with their free time. This means that a 'trade-off' takes place, where the favourite activities are prioritised and less favourable activities are dropped. This also means that they have less time to explore other options or try new ones.

Young people were asked whether they felt there was enough to do in the Jesmond area for young people. A high proportion (60%) felt that there was enough for them to do in the evening, although 71% stated that there was not enough for them to do during the daytime. Consultation exercises revealed that schools in the local area already provide access to a wide range of sport and team activities (including swimming and gym), which there might be little demand for more activities, and nearly three quarters of survey respondents (71%) took part in after school activities.

Independent time was also important to young people; *'time to do completely nothing and chill out'*. Chill out activities tended to take place independently at home either reading or listening to music. Computer games and MSN messenger was also a popular individual activity. This was perceived to be a flexible activity as it could be done as and when suitable even for a limited period. Computer based activities were referred to as a *'time filler'* by busy young people.

Overall there was a lack of enthusiasm from the majority of Jesmond teenagers (16+) consulted, and a distinct unwillingness to take part in activities specifically aimed at teenagers or supervised activities. Conversations were centred on opportunities to socialise within a pub environment, which appeared to hold much more credibility.

Adults within the community have highlighted under-age drinking as a concern. However, young people consulted were adamant that this was not a problem as such, but merely a reaction to the lack of alternative meeting places and recognition that pubs offer a relaxed and social venue for a get-together; *'you can sit in a pub in a relaxed and fun atmosphere and catch up with a large group of friends all at once.....one half can last you a couple of hours so it is relatively cheap'*.

Given that Newcastle is supposedly the 'party capital of Europe' and Jesmond is one of the most popular drinking destinations, it is unsurprising that pubs are considered to be a trendy past time by Jesmond youth. The question is what alternatives can be provided if young people are prevented from going to local bars. It seems to be a difficult challenge, as there are very few activities that are sexier than doing something enjoyable and illegal.

The lack of interest from young people does however indicate that despite a perceived lack of facilities / activities for young people in Jesmond, there seems to be little concern from young people themselves. This is further verified by conversations with local police officers who reported very little incidences of anti-social behaviour and nuisance youth.

A survey asked young people what activities they would like to see in Jesmond. Ironically, a higher proportion (24.4%) chose a sport facility. This might suggest that Jesmond Pool does not accommodate the type of equipment / activities that could be housed in a larger sports facility – such as five a side football. Just over a fifth (21.4%) indicated that they would like a young person café / bar, which would provide them with a safe and warm meeting place.

4.2 Programme Development

Due to the lack of enthusiasm about the opportunity to create new activities at Jesmond Pool and/or the viability of suggestions it proved difficult to introduce new activities. As a consequence there are few outcomes to report in relation to the younger target group. Identifying activities for teenage males proved to be a difficult task, and many suggestions are unrealistic given the financial implications and the physical restrictions of the room. Despite the projects focus on in-door activities, out-door pursuits were frequently mentioned as being desirable.

A computer game competition with consoles such as Play Station 2 was popular, but this may involve purchasing expensive equipment. A venue to watch live football games would be welcomed to provide an alternative venue to the pub, however again this would require a large screen and access to Sky. A number of the young males consulted were members of bands; therefore a venue for musicians to meet and play was suggested. Again, this has cost implications, as some equipment would need to be purchased.

A warm and cheap meeting venue was suggested, where young adults had the opportunity to meet collectively, listen to music, chat and have some control over that space. Opportunities for music and drama would also be welcomed.

Hip-Hop / Street Dance has become equally popular with males as well as females; a dance form which has been made fashionable through pop artists. A street dance tutor was contacted to gain information on this activity, which further confirmed the popularity of this with males, especially as it falls under the title of 'Urban Arts', which is associated with other activities such as skateboarding, dj-ing, etc. Jesmond Pool would be unable to finance this activity independently, however, a successful grant application to Arts Council will support the cost of a demonstration workshop and tutor costs for a six week introductory course (see funding section for more details).

A consultation exercise with a group of girls attending a local private school revealed that they were bored of traditional PE lessons and wanted to take part in modern exercise activities. In response to this, and an attempt to encourage students to enjoy PE, pupils now attend weekly sessions of spinning at Jesmond Pool. It is hoped that in the future there will be further opportunities to organise individual sessions for this school.

To demonstrate the commitment of Jesmond Pool to meet the needs of young people in the area, it should consider the possibility of welcoming young people to become involved in its management and development; through a young person representative Trustee. This possibility was actually raised by a young person attending a consultation event, who said that *'if they had young people on this group they would not need people like you [the community development worker] asking us what we wanted'*.

5. OLDER PEOPLE

5.1 Exploratory Research

In total 10 consultation events were carried out with the elderly community (see table below for details). The nature of the discussion groups varied depending on the audience; although most were fun and lively encouraging much debate.

Table 7: Attendees at consultation events

Location	Number
Dunira House	10 mixed
Cestria House (mixed)	5 mixed
Holdene Court (mixed)	13 mixed
Coffee Morning (50+) at Jesmond Pool	22 mixed
British Legion Lunch Group	3 males
Jesmond Pensioners Association	10 females
Jesmond Senior Men's Club	Via literature
Ladies Club	10 females
Tuesday Club	18 females

It is important to note that the 50+ community were targeted as this coincides with the age group targeted by most national and local organisations. However the research indicated a number of sensitivities about using the 50+ title. It was considered to be too broad an age range, which did not acknowledge the two very distinct sub categories and their differing needs. Age and theory literature supports this argument, suggesting that the 50-60 population (if not older in some cases) consider themselves to be perfectly capable to participate in mainstream activities, and do not appreciate being considered for more passive or gentler activities. *'I may be over 50 but I do not want to sit playing dominoes!!!'* is an example of the reaction to some of the suggested leisure activities.

The diversity and complexity of this group is perfectly illustrated by the differing age and ability of coffee morning participants. This clearly indicates that the 50+ community is not a homogenous group, but have very different need, interests and aspirations. This is an issue that needs to be dealt with sensitively when developing the 50+ programme. In relation to this, it is important that the title of the forthcoming programme of activities reflects the different attitudes / needs of the 50+ community. The name was debated at length at the coffee morning. A 60+ title was considered more appropriate by older members of the group as this age group required more specialised activities, however younger members of the group felt that this was not very inclusive. It was eventually decided that an age limit should not be imposed, but that the title should hint at the intended user group. A number of suggested titles proved popular; 'Ageing Disgracefully', 'Fit For Life' and 'Active Ageing'.

The coffee morning can be seen as a success as it attracted a representative 50+ group (mix of age and ability). It is important that the development work is seen to be inclusive, involving both able bodied and those at the later end of the age scale who may have mobility difficulties. The fact that a coffee morning at a leisure / sport venue attracted more elderly / less able bodied participants indicates that Jesmond Pool is breaking down barriers, not only in relation to physical accessibility but also cultural accessibility. It is interesting to note that well over half (64%) of attendees at consultation events had never used Jesmond Pool before

A number of barriers to participation have been identified. Cost of activities seems to be the primary factor effecting peoples ability to take part in activities. A number of current swimmers opt to use City Pool as their Priority Card allows them to swim for 35p. It is not possible for Jesmond Pool to compete with other local authority subsidised facilities to attract new users. The preliminary research identified a funding opportunity through Age Concern, who is able to access grants to fund the cost of tutors for lifelong learning activities, and so subsidise the cost. Further discussions are required to discover whether this is something that Jesmond Pool can access for it's sessional tutors, but potentially there is an opportunity for some mutually beneficial partnership working. Age Concern (Newcastle) currently work with Gosforth Pool in a similar fashion and are keen to provide more venues to encourage participation.

Within the older age group mobility and/or health problems are barriers to participation, in some cases not being able to leave their dwelling unaccompanied. Older people who had not taken part in exercise for some time welcomed the idea of an exercise class that gave them the option of doing seated exercises.

Perceptions of age, and what you are / are not supposed to do in older age seem to act as a barrier to participating in more active activities, with the mentality that *'I am too old for that'*. However, it is apparent that the younger section of the 50+ group do not share this view and are more inclined to try new activities.

Similarly, many older people appear to be apprehensive about visiting an exercise / gym venue to take part in activities as they are unsure about the environment and what might be expected of them. This perception promoted the need for a coffee morning to invite such residents into Jesmond Pool within a social setting. Overall, it is apparent that the social element is a primary factor in relation to participating in activities; *'the opportunity to get out and about and talk to new and old friends'*. This illustrates that the opportunity for participants to interact needs to be an element contained within all activities.

5.2 Programme Development

This consultation highlighted demand for a number of popular activities, some of which would not occupy the activity room. Participatory appraisal techniques were used at the coffee morning to prioritise which activities should be pursued by Jesmond Pool.

Table 8: Suggested activities

Location	Activity
Activity Room	<ul style="list-style-type: none"> <input type="checkbox"/> Senior Spinning Class <input type="checkbox"/> Tai Chi <input type="checkbox"/> Dancing <input type="checkbox"/> Pilates <input type="checkbox"/> Belly Dancing <input type="checkbox"/> Seated Exercise <input type="checkbox"/> Carpet Bowls <input type="checkbox"/> Bridge Club <input type="checkbox"/> Gentle Exercise Class <input type="checkbox"/> Yoga

	<input type="checkbox"/> Alternative Therapies
Other Facilities	<input type="checkbox"/> Senior Gym Session <input type="checkbox"/> Gentle exercises at 50+ swim
Other	<input type="checkbox"/> Seated Exercise (outreach) <input type="checkbox"/> Walking Group <input type="checkbox"/> National Trust Members Group <input type="checkbox"/> Cinema Group

There is a large proportion of single retired female households in Jesmond, who raised the fact that they are less likely to do things they enjoy, like walking and going to the cinema, because they had no one to share the experience with. The benefit of organised walking and cinema groups is that these social experiences can be shared. Although these activities are not associated with the activity room, it was recognised that Jesmond Pool would like to support and facilitate such activities to demonstrate its commitment to responding to demand.

Due to the co-operation and enthusiasm of the older community this element of the project is much more developed. The '**Ageing Disgracefully**' activity programme has now been running for several months. Several activities were introduced a number of which proved to be less successful, whilst others were very popular and have continued to take place. See Appendix 2 for a copy of the Ageing Disgracefully programme.

As the table below indicates some activities have been more successful than others. A gentle exercise class was introduced but did not attract sufficient numbers. This was then altered to a seated exercise class in an attempt to appeal to the very elderly who revealed an interest for this activity. Unfortunately, this has not proved successful and this activity has now been taken off the programme.

Similarly numbers were too low for the over 50's spinning class which introduced to provide older people with a comfortable / less intimidating session, therefore this too has been cancelled.

In contrast the Gym Sessions and Line Dancing have proved to be very popular – with men and women alike. Initially the 50+ gym session took place once a week for two hours, but due to its popularity a second two hour session has commenced.

An Ageing Disgracefully notice board has been created at Jesmond Pool which gives information on activities, other local groups / activities within Jesmond, information on why exercise is important in later years, and healthy active lifestyles.

Table 9: 'Ageing Disgracefully' activity programme (up till April 2004)

Activity	Numbers attended
Seated Exercise*	0
Spinning*	10
Gentle Exercise	31
Tai Chi	34
50+ Gym Session	82
Line Dancing	102
Total	259

*Over 6 week period only

5.3 Outreach Seated Exercise Classes

Consultation exercises at local retirement homes has raised significant interest in chair based exercise classes. However there is a real desire for these to take place within the comfortable environment of a shared lounge area or within a collective group. Although this type of activity does not provide participants with an opportunity to become more

integrated within the community, it would however be hugely beneficial to participants who may eventually have the confidence to take part in exercise activities at another venue. It would also illustrate the commitment of Jesmond Pool in its attempts to be fully inclusive in its desire to work with the elderly community, and in promoting a healthy elderly community.

Jesmond Pool has submitted a number of funding applications for this activity and sought the support of Newcastle's Elders Councils 'Active Ageing' Programme to strengthen the application. The Elders Council – who have shown an interest in the work from the beginning – were excited about this opportunity and have since actually levered in grant aid to enable Jesmond Pool to organise taster sessions at the two large residential homes in Jesmond for a six week period. This is a very exciting opportunity, not only because Jesmond Pool is responding to local demand, but by establishing a crucial working relationship with Newcastle Elders Council.

5.4 Age Concern

Age Concern has been instrumental to the establishment of the Ageing Disgracefully programme. Age Concern were initially approached to enable Jesmond Pool to benefit from their knowledge and experience at working with this client group, however it soon became apparent that there were opportunities for joint working. Age Concern were able facilitate funding from Newcastle College to support a number of tutors for an initial 6 week taster course. Due to the success of these sessions it looks very likely that funding will continue.

5.5 Other Developments

To further address the health needs of the local community and to promote a healthy community, it was also felt appropriate to contact a number of health care professionals to identify opportunities to engage with specialist groups.

Specialist Weight Management

A proposal to utilise Jesmond Pool as a venue for this programme has been submitted to be considered in the future when new venues are being sought.

Exercise Referral

Newcastle City Council currently operates a Newcastle Exercise Referral Scheme that involves a number of Council operated Leisure Centres. Jesmond Pool has now set up its own Exercise Referral Scheme that links in with the City Councils. There are a number of benefits of working as part of this scheme. Firstly this scheme is approved and endorsed by the Primary Care Trust, secondly it enables partnership working with Newcastle Health and the PCT, and finally it will allow Jesmond Pool to benefit from any funding that is allocated to the Newcastle Scheme in the future.

To establish this scheme local GPs were sent information on the scheme and asked whether they would be in support of it. Further contact has been made with the appropriate person at each surgery; this can range from the Practice Manager, the Nurse Practitioner, or a specific GP. A number of health professionals have shown interest and have started to refer patients to the scheme. However now systems are in place, and promotional literature has been distributed it is important to revisit surgeries who have not indicated a specific interest to ensure that they fully understand the scheme and to encourage them to support the Scheme.

GP Referral has only just begun at Jesmond Pool, and as anticipated has got off to a slow start. Reassuringly, other venues experienced a slow start but now have more than sufficient numbers. A number of systems have been put into place to support this scheme in terms of monitoring and assessment. A real test of its effectiveness will be the number of participants who continue to use the facilities after the initial 10 week period.

It is acknowledged that most local authority managed leisure facilities when establishing an Exercise Referral Scheme '*take the cost on the chin*' as there are no funding opportunities. However, as a voluntary organisation, Jesmond Pool is able to draw down additional funding for such activities, and therefore a number of funding applications have been submitted to help support this in the future.

Cardiac Rehab Phase IV

Dialogue has commenced with the Cardiac In The Community Manager, and Jesmond Pool has indicated an interest to be a venue for Phase III Cardiac Rehab Phase III, which is a complex programme that involves cardiac nurses and physiotherapists. However, by establishing its own Cardiac Rehab Phase IV, Jesmond Pool will become an obvious choose for Phase III should new venues be required.

At present there is not a separate Cardiac Rehab Phase IV session. However the GP referral instructor is also Cardiac Rehab qualified, and therefore we are promoting this scheme through appropriate channels (Cardiac in the Community and rehab nurses at the Freeman Hospital) to promote this scheme.

Holistic Therapies

An exciting development is the introduction of holistic and relaxation therapies. This was initially explored in response to demand from the 50+ community, but has evolved to be a programme of therapies available to a much wider audience. There is early indication that these sessions will be popular, and will be mutually beneficial for Jesmond Pool and the therapists.

There are a number of funding applications pending which seek funding to enable older people to access these beneficial therapies at a more affordable rate.

Non-Jesmond Pool based Activities

As stated earlier, the main objective of this role is to increase the usage of Jemsond Pool facilities by older adults in the Jesmond area. However the research undertaken has identified interest in a number of other activities / groups, which unfortunately can not take place at Jesmond Pool. Attempts have been made to respond to these or at least to signpost to appropriate venues.

Walking Group

Although Jesmond Pool was willing to facilitate this activity, it was felt more appropriate to be dealt with by another local voluntary organisation, Brandling & Exhibition Park Trust. This group are responsible for the management of these areas of green space between Jesmond and the city centre, and are currently seeking new opportunities to utilise the Park. Information about the desire for a walking group have been passed on to this group who hopefully will be able to respond to this request in the near future.

Cinema group

Contact has been made with Tyneside Cinema who have a Silver Screen showing three or four times a month. It has been arranged that they will send us monthly updates about the films, which we will advertise on the Ageing Disgracefully notice board.

6. Funding

The financial support of Newcastle College, via Age Concern, has been instrumental in enabling a number of the activities to take place. The financial support Jesmond Pool receives from Age Concern equates to £128 per week in tutor fees; and it has been confirmed that this has been extended to a 30 week period.

Funding has also been secured for a six week taster course of outreach seated exercise classes through the Elders Council; totalling over £100 of external funding. This type of activity is essential for Jesmond Pool to illustrate they are willing to respond to and work with the elderly community, whilst building important working relationships with Newcastle Elders Council.

Further to this, a total of 10 funding applications have been submitted to a range of local, regional and national awarding bodies for different elements of this work. We are currently awaiting the outcome of these.

Source	Purpose	Outcome
Chase Charity	Outreach seated exercise & holistic therapies	
Greggs	Outreach seated exercise & holistic therapies	Unsuccessful
W A Handley Charity	Exercise Referral	Unsuccessful
R W Mann	Exercise Referral	Unsuccessful
Joseph Strong Frazer	Exercise Referral	
Awards For All	Outreach seated exercise & holistic therapies	Successful
Arts Council	Street Dancing	
Benfield	Exercise Referral	
Community Chest	Ageing Disgracefully & Exercise Referral	
Knott Funding	Ageing Disgracefully	
Local Network	Street Dancing	

7. Key Successes

7.1 New users

New 50+ activities have attracted 259 visits; some of these were existing users but many are new users of the facilities. The 50+ gym session has been particularly successful in attracting older people who would not otherwise have considered using such facilities.

7.2 Funding

A significant amount of external funding has already been invested into this programme, via Age Concern, which helped to minimise the risk of introducing new activities. It has recently been confirmed that Age Concern will continue to support the three activities for a 30 week period. There is more confirmed funding through Newcastle's Elders Council; to be invested to further expand the Ageing Disgracefully programme of activities.

A funding application to the Arts Council has been successful, and a six street dancing / hip hop course will take place in the future at Jesmond Pool targeted at teenagers.

In addition, there is the possibility of some successful grant aid from the number of funding applications that are currently awaiting decisions.

7.3 Partnership Working

A major success of this work is the number of strategic partnerships that have been formed; both formal and informal. The City Council have been particularly interested in this work and organising free transportation to the Coffee Morning event. The Jesmond Community Co-coordinator has also supported the work and is keen to lend assistance to continue to maintain and develop the work that has taken place with the elderly community. Jesmond Pool is working with the following groups / organisations:

- Primary Care Trust
- Newcastle Council's Health
- Newcastle Council – Health & Housing
- Age Concern
- Newcastle Elders Council (Active Ageing Programme)
- GPs

7.4 Profile of Jesmond Pool

The profile of Jesmond Pool has benefited hugely from this project. Firstly it is evident that there are some serious marketing issues, and this work presented an opportunity to inform both the targets markets that 'Jesmond Pool is more than just a pool'.

Consultation and marketing exercises undertaken by the Community Development worker has certainly raised the profile of amongst the elderly community – even if they do not intend to use the facilities. More importantly, the elderly community have appreciated the efforts of Jesmond Pool to try and cater for their needs and allowing them to participate in the exercise.

7.5 Spin-offs

There have been some positive knock-on effects as a result of the adopted research led approach:

- 1) *Co-ordination of 50+activities in Jesmond.* The community development worker has tried to be proactive by trying to offer some co-ordination of 50+ activities. This has been done by encouraging information sharing between the main residential homes in Jesmond, and more recently by producing a comprehensive timetable of all 50+ activities in Jesmond.
- 2) *Development of in-house activities at residential homes.* Residential Home Managers attending sessions were themselves interested to learn about residents interest in new activities. One Home Manager was keen to respond to this enthusiasm, and has since introduced a Scrabble afternoon, a coffee morning and is looking into the possibility of computer lessons, all based within the homes lounge area.
- 3) *Marketing venues*
A number of venues have been approached during the course of this project to promote information on events and new activities. Although some of these are existing a larger proportion are new and are aimed exclusively at the target audience, these are:

- Dunira residential home
- Dunira Mews residential home
- Haldane Court residential home
- Clayton Road post office
- St Georges Terrace post office
- St Georges Parish Church
- Methodist Church
- St Hilda's Church
- Local GP's (x5)
- Osborne Road Chemist
- Rummage (Osborne Road)
- Willis Café (Clayton Road)

8. Conclusion

It is evident that this work is welcomed by a number of organisations working with groups in the local Jesmond community, and it is hoped that this work may be of use to them in trying to work with similar target groups.

It is apparent that the Churches are very active within the Jesmond area, and are the main facilitators of activities for both the younger and older population. This may be as a result of the lack of a focal point within the Jesmond to accommodate the communities' diverse needs.

Due to the co-operation and enthusiasm of the elderly community this element of the work is much more developed. The Ageing Disgracefully programme is established, and has already been reviewed and amended to ensure that its activities are viable. The Ageing Disgracefully notice board is a new asset to Jesmond Pool, and advertises in-house and external activities.

A major outcome of this work is that it has attracted 259 visits (February – April), a high proportion of which are new visitors who would not have considered using Jesmond Pool facilities without this project.

In terms of work with teenagers, it can be concluded that overall there is little interest in new leisure opportunities at Jesmond Pool. However, if Street Dance sessions do commence it might act as a catalyst to the development of further exciting activities.

Unfortunately the end of the Community Development Post does not signify the end of the project, and continued work is required to maintain and develop the established Ageing Disgracefully programme and to support work with young people. In particular it is important to ensure that the working relationships with Age Concern and Newcastle Elders Council are maintained; not only as funders but to ensure that Jesmond Pool continues to link in with new developments associated with the elderly and health.

Similarly Exercise Referral needs considerable attention, particularly in the early stages, to ensure that health professionals are clearly informed about the benefits of this scheme, that numbers attending increase, and that participants feel confident using the Scheme.

Appendix 7

COMMERCIAL IN CONFIDENCE

INVESTORS IN PEOPLE

Review Report



INVESTOR IN PEOPLE

Jesmond Swimming Project

Assessor:	Rob Papworth
Number of people in scope:	39 (plus volunteers and Trustees)
Date of review:	19 May 2004
Date of previous review:	21 August 2001
<i>Date of recognition:</i>	<i>September 1996</i>

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1. Introduction

This is the third review undertaken since recognition in September 1996 and the first review following their major refurbishment of the pool following a 5 year process of lottery bidding and planning.

Jesmond Pool offers a range of leisure facilities to the local community. Following the re-development of the premises, it now offers a new pool, plus a range of dry services, including a gym and activity room.

The key areas identified in the change pro forma were:

- ♦ Expansion in the number of staff to 39 (along with additional volunteers);
- ♦ Changes in shift pattern to accommodate longer opening times;
- ♦ Internal appointment of an assistant manager, plus the promotion of some internal staff to duty manager positions; and
- ♦ Project Manager taking a step back from the day to day running of the pool, to support other projects, look at more strategic issues and ensure capacity within the current management structure.

Assessment process - Purpose and Objectives

The purpose of the visit was to establish whether Jesmond Pool continued to meet the minimum requirements of the Investors in People Standard.

The objectives of the visit were:

- ♦ To establish, against each Indicator whether Jesmond Pool continued to meet the Standard;
- ♦ To identify areas of good practice;
- ♦ To identify areas for further development; and

- ♦ To undertake the assessment review in a cost-effective manner, against a previously agreed plan.

Assessment Process - Methodology

The assessment methodology was based around both interviews and questionnaires, to balance the need to establish validity of evidence alongside the need to control the cost of assessment. The purpose was twofold:

- From the assessment perspective, to increase the sample size in a cost efficient way and collate evidence from volunteer staff who are not based at Jesmond Pool; and
- From the client's perspective, to get greater buy in to the assessment by involving more people.

6 questionnaires were issued to key people, with 5 questionnaires returned. Questionnaire evidence has been built into the finding commentary.

Overall, 9 people were selected for interview, all of which all were interviewed, plus a Trustee.

2. Review Findings

<p>Commitment:</p> <p><i>An Investor in People is fully committed to developing its people in order to achieve its aims.</i></p>
<p>Key Strengths:</p> <ol style="list-style-type: none"> 1. Since the last assessment, a number of key strategies (existing strategies in place in 2001, and new ones introduced over the past 3 years) were identified whilst on site: <ul style="list-style-type: none"> • Regular management and staff meetings (see point 5); • Staff appraisal (see point 4); • Management support (see points 12 & 14); and • Internally championed development (see point 10). 2. A result of the pool refurbishment has been to provide a sharper focus to staff on the need to provide a high level of performance (although this in no way denigrates their awareness of performance at the last review). In discussion, staff identified the following as measures of performance from an organisational level: <ul style="list-style-type: none"> • Income; • User satisfaction; • Repeat bookings; and • Waiting lists for classes (swimming lessons, and attendance at dry side classes). 3. At an individual level, there were examples of individual performance objectives and standards (often discussed at appraisal) and included delivery of statutory training, adhering to code of practice, being polite and courteous to users. <p>There was, however, little limited consistency amongst staff in terms of understanding and agreement of individual objectives and targets which people had to work towards (see Area for</p>

Further Development 1).

4. Recognition was through informal feedback predominantly (bonus was not paid whilst the pool was shut, although all staff were retained on salary throughout the period). It is a reflection of the high level of support offered by managers, that most staff believed their efforts were recognised and appreciated (by management, by users and to a lesser extent by trustees) both during and following the transition period, even when a number of staff were working off site.

There was some evidence that staff appreciated involvement (or opportunity to be involved) in activities such as Trustee meetings, staff meetings (for volunteer staff) as well as proposing ideas for the pool, and number of which have been actioned.

5. The evolving approaches to communication have provided a more effective medium for cascading information in some cases and ensuring greater awareness of the Pool's performance. Examples cited included:

- Monthly team meetings, in which financial information is now discussed;
- Staff noticeboards in staff room and office;
- Management meetings; and
- Message book. This in particular was seen by many as a useful method of communication. (Particularly for volunteer and coaching staff often do not use the staff room, and therefore, use the notice board).

6. The appraisal process is seen as inclusive and accessible for all staff to whom it applies (all of those interviewed had been through it in the past 12 months: the majority of whom believed it to be a useful and effective process).

Coaching and volunteer staff do not go through the formal process, as many do only 1 to 2 hours per week (and some even less). Feedback on their performance comes direct from users, and informal discussions with managers at the pool. Of those interviewed, all believed they understood how they were doing.

7. Of those interviewed, there were part time, volunteer and coaching staff. In discussing the development strategies, communication and management guidance; they all firmly believed they received the same level of opportunities if they wished to take it forwards.

All staff interviewed believed Jesmond Pool was committed to supporting their development both now, and in the future.

Areas for Further Development:

In looking at individual performance, discussions centred on an understanding of standards of performance, objectives and individual targets. This relates in part to development point 2 identified in 2001 and making staff aware of the critical success criteria beyond income.

In light of the greater range of activities now being delivered, Jesmond Pool may wish to consider formalising expectations, individual objectives and targets for staff members, to fit in with the more robust planning falling out of the lottery bid, and the greater demands of the wider services now offered.

Planning:

An Investor in People is clear about its aims and its objectives and what its people need to achieve them.

Key Strengths:

1. Following the lottery bid, Jesmond Pool has a number of clear plans in place including the business plan for the lottery bid and the Sports England Sport Delivery Plan. As before, these plans are monitored monthly by the Trustees.

Although most staff were unaware of the detail in these plans, they were generally aware of what they were looking to achieve as outlined in point 2. However, evidence suggests there is scope for communicating to non-financial objectives and targets of the plans to staff. **(See Area for Further Development 2).**

2. As identified in points 2 and 3, staff believed that their contribution to the performance of Jesmond Pool, was through:

- Output: Numbers of people coming for lessons and classes;.
- Customer satisfaction: Although no formal process is used, local repeat custom and few number of complaints are seen as measures of success.
- Quality: Maintaining the environment, equipment and service.

3. The Duty Managers maintain a matrix of lifeguarding development, and through this and their regular Tuesday drop in sessions maintain the ongoing development of all staff. For non-statutory development, this is managed through the project manager and appraisal system, and has been identified in point 7, provide support for all staff to develop their skills.

Alongside this, there is an ongoing process of informal development, where opportunities for skills and knowledge development are discussed. There were numerous examples of this identified when on site. While this does not represent a tangible process of people development, it does appear to offer support and opportunity to all.

4. In terms of development, most people were clear about what the purpose of training was, and the impact would be in the organisation. This was in part due to the nature of much of the training, which was specific and linked to professional accreditation or approval to teach certain groups/manage certain services.

Areas for Further Development:

As part of the effectiveness of overall communication, Jesmond Pool may wish to look into how it communicates annual objectives and targets to the entire team, in as way that allows staff to understand the overall impact of their role and activities on the success of the pool.

Action:

An Investor in People develops its people effectively in order to improve its performance.

Key Strengths:

1. The development of managers within Jesmond Pool has developed further since 2001 due to the expansion of the facilities and number of staff members. Of those managers interviewed, a number of development opportunities were identified including:

- ISRM (most managers hold this or an equivalent)

- NVQ development Sports & Recreation
 - On the job development
2. In addition to the formal development, “people support” is supported and encouraged informally through guidance from the Project Manager, which staff acknowledge and appreciate.
 3. In terms of role, most managers believed they had a good understanding of what was expected of them in supporting staff. A number of examples were offered by people through discussion:
 - Discussions on daily work planning;
 - Leading meetings;
 - Supporting staff with work issues;
 - Running training programmes; and
 - Assessing performance and skills.

In all circumstances, staff believed that there was always somebody available to support and guide them on any work issue.
 4. To review the effectiveness of development, audit trails were tracked through development delivered over the past 12 months. The range of development cited was varied, including formal courses, mentoring, supplier training, and on the job development. Examples cited included:
 - Skills: Life guarding qualification; and
 - Knowledge: Gym induction, Spinning, etc.
 5. In all cases, staff were able to confirm why development was important, why they were going and what they felt they achieved at the end of the day.
 6. Induction support, including statutory health and safety introduction, and an informal review was seen as positive. Those who had recently completed or still in their induction period, most felt it provided all the knowledge and skills to work effectively and safely (**See Area for Further Development 3**).

Areas for Further Development:

The role of induction is critical to ensuring staff, regardless of number of hours worked, operate both safely and to the standards required by the pool.

In light of inconsistent feedback, Jesmond Pool may wish to consider ways of ensuring staff have a record of what is covered and expected of them to accommodate the different levels of induction support offered different people (coaches, volunteers, etc).

Evaluation:

An Investor in People understands the impact of its investment in people on performance.

Key Strengths:

1. Individual evaluation of learning was through a mixture of formal evaluation and informal discussions with managers. Some approaches such as Lifeguarding are rigorously monitored and supported through the organisation. Other areas were addressed through informal discussion and anecdotal evidence (numbers of people on classes, user feedback, discussions following development such as gym induction training).

2. In terms of impact on the individual, there were numerous examples: which ranged from specific skills (new dry based skills such as spinning, understanding the new till system, etc) to opportunities for promotion (internally promoted Duty Manager).
3. At the organisational level, the impact of development is seen at a number of levels:
 - ♦ Attitude: commitment and approach of staff, evidenced in some part through retention over 12 month re development.
 - ♦ Performance Measures: Ostensibly, income and usage, monitored by a monthly report to the Trustees and fed into staff meetings.
 - ♦ External Performance Measures: User feedback and complaints.
4. The assessment of the value added of development at Jesmond Pool is implicit within their planning, and supported by direct measures (staff turnover) and anecdotal evidence (user feedback).

Areas for Further Development:

None identified.

3. Conclusion

The review of Jesmond Pool in 2001 was completed at a time of relative stability, with a long standing core team of staff, an established reputation and service. However, 3 year later, the pool has been closed for 12 months, has expanded in terms of staff and visitors and now delivered a much wider range of services

Throughout this transition, the strength of evidence is due in part to the management and people applying their basic principles of IIP to the successful running of the pool.

The overall commitment from the top to development remains strong, especially in relation to emerging skill areas and opportunities for greater variety of work and opportunities in the pool.

Developments in communication and planning have all added to the positive evidence cited whilst on site, and while evidence was strong in 2001, the efforts made over the past 3 years have all supported the transition process.

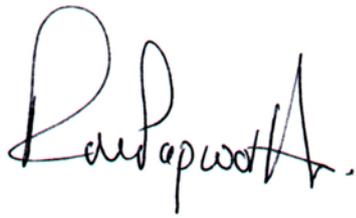
In terms of improvements identified, they represent an opportunity to stop and review what has been achieved so far, and in some cases consolidate changes and improvements that have been made.

Considering all the evidence as a whole, the review found a high level of support and commitment for people, one that should form a solid basis for the future.

Assessor Endorsement

Jesmond Swimming Project continues to meet the Investors in People Standard.

Agreed areas for improvement are to be addressed before the next review visit.



Signed:



Date: 25 May 2004

Rob Papworth
On behalf of Assessment North East

APPENDIX D Notes from social audit panel

Notes of Social Audit Panel Meeting 9 April 2005

All members had received the draft report and panel guidance notes in advance of the meeting.

1. GENERAL COMMENTS

The draft report was welcomed positively as a good first attempt easy and interesting to read. The weaknesses largely concerned structure, layout and style rather than flaws in methodology or principle.

RECOMMENDATIONS ARISING FROM GENERAL COMMENTS

Move some of the detail from the main report into the appendix as there is a danger of 'not being able to see the wood for the trees':

- Consolidate and state more clearly quantitative and descriptive data on performance.
- Describe more fully the process of integrating and disseminating the findings of the process into management systems. ie Explain what is to be done as a response to the findings.
- Move the key findings and recommendations from the appendices on IIP and the Community Development worker project into the main report.
- Provide an overview of stakeholders responses before or instead of the detailed finding by user type.
- Be more 'celebratory' in tone and more clearly describe the wide range of activities the project is involved in. The draft report does not fully convey how remarkable the project is.
- Is there a way to obtain the views and an understanding of non-users?
- Greater use of explanatory introductions to sections tell the reader why you are giving them particular information

2. COMMENTS IN RELATION TO THE KEY PRINCIPLES OF SOCIAL AUDITING

2.1 Comprehensive

Objectives

The objectives are clearly stated. These were set in relation to a specific funding bid and it is understood that they are to be reviewed and if necessary be amended in light of the social audit findings.

Values

The specific values underpinning the project are not explicitly stated. Some values such as Partnership and providing an example are implied from the objectives and in the body of the report.

Reporting against each objective

The scope of the process is clearly stated as is the reason for omissions.

2.2 Multi Perspective

Stakeholder analysis

A comprehensive stakeholder map is included

Key stakeholders identified and consulted on performance, objectives and values.

The scope, largely determined on the grounds of resources, has identified Staff and Users of the project as being key.

Consultation with staff was rather narrowly focussed and restricted to the specific objectives directly related to staffing issues.

2.3 Environmental Issues

Environmental issues are considered in the report although this is limited to stakeholder perceptions. There is no objective data on environmental impacts.

2.4 Compliance

Reference is made to both mandatory standards such as the qualifications of staff, health and safety etc. and of voluntary standards such as Investors in People.

2.5 Comparative

There is a lack of specific bench marks and targets in the report. (Partly due to the lack of agreement on which are the most relevant benchmarks.)
Numeric and quantitative data describing the project and its performance is scattered throughout the report.

2.6 Regular

The draft report states that the organisation intends the process to be regular and on going.

2.6 Embedded

While the process is clearly understood by key players in the organisation over time the social auditing activity will need to be more fully integrated into planning and management systems.

2.7 Social Audit Trail and social book keeping systems

A sample of records has been examined,
The data was found to be accurate and systematically stored.

2.8 Disclosure and dialogue

Follow up on the issues and findings of the process
As this is the first report there are no issues from earlier reports to comment on. The methodology and processes for following up on issues identified in the current process should be more clearly stated.
Clarity of the draft report
The panel made a number of comments identified in the detailed comments below.
Plans for dissemination
The Annual Meeting will be the principle 'launch' although other opportunities to raise the profile and encourage feed back are being considered.

2.9 Methodology and resources

Lessons learned and problems encountered.
Many lessons have been learnt (and the turnaround and has been rapid once Trustee approval was obtained) although these are not explicitly stated in the report itself

APPENDIX E Social audit panel statement

JESMOND POOL SOCIAL AUDIT STATEMENT

The Social Audit Panel has examined the draft Social Accounts submitted to us and discussed them in detail with Jane Gibbon(Trustee and Social Audit Project Leader), and Glenn Armstrong (Manager), at the Social Audit Panel meeting held on 11th April 2005.

I have examined the revised Social Accounts which were prepared following the Social Audit Panel meeting and which have taken into account various points identified in our notes of the Social Audit Panel meeting. I have also examined a sample of the data and the sources of information on which the Social Accounts have been based.

We believe that the process outlined above has given us sufficient information on which to base our opinion.

We are satisfied that, given the scope of the social accounting explained in the revised draft and given the limitations of time available to us, the statement of Social Accounts is free from material mis-statement and presents a fair and balanced view of the performance of Jesmond Pool as measured against its stated social objectives and values and the views of the stakeholders who were consulted.

In our notes of the Social Audit Panel meeting we identified a number of important issues to be taken into consideration during the next social audit cycle. In particular we would refer to the following:

- i. The need to consult other stakeholders in future cycles.
- ii. The need to consult and report on objectives and activities outside the scope of the current audit in future cycles.
- iii. The need to explore opportunities to engage non-users including minority groups in future cycles.
- iv. The need to build adequate quantitative information to enable year on year comparisons.
- v. The need to integrate the findings and recommendations of the Social Audit into business planning systems.

It is noted that the report itself acknowledges these issues and commits to addressing them in future.

The members of the Social Audit Panel were:

- | | |
|-----------------------|------------------------------------|
| a. Keith Stamp | Interact Social Accounting (Chair) |
| b. Philip Angier | Angier Griffin |
| c. Karen Hetherington | Tropical Wholefoods |
| d. Chris Pay | Business Link |
| e. John Stephenson | Newcastle City Council |

APPENDIX F

2005 Social Accounts

Introduction

As anticipated the 2005 social account is a shorter interim report than 2004. Our planned cycle for social accounting is to produce a detailed and fully audited set of social accounts in 2006. Nonetheless this interim report shows what progress we have made to date against the recommendations from last year.

The overriding theme of this report comes from our focus on volunteers, through information gathered from our Volunteers, Trustees and Members. This being the foremost outcome of our Strategy Day held in October 2005. This event, attended by over 25 people involved in the pool, helped focus on and prioritise areas of development for our social account.

The structure of the report draws on our 2004 social account, using the recommendations made and responding to each one whilst adding the areas of new development showing our progress to date and our future plans for 2006.

How the 2004 social account changed our management process

Staff appraisal system

This is now more inclusive and we now appraise more staff than ever including a section of volunteers. This ensures we identify as many training and development opportunities as possible, to enable us to provide a better service.

Training and development planning

In response to comments given on our staff and volunteer questionnaire the training and development programme has also become more inclusive. For example we have had to put on more training sessions at weekends to allow our volunteers and part time staff to get the regular training they need in order to keep their qualifications valid.

Strategic planning

The social account has become embedded as part of the planning process. In order to develop what we were to focus future cycles of the social account on we identified issues at our strategic planning day. This has resulted in our developing a prioritised action list of projects (see pages 13-15). These are now part of everyday workings at the pool, and the updates on these are included in all finance sub group meetings and at Trustees meetings.

Business Planning

Issues around our social account, are now part of everyday workings at the pool, and included in most monthly meetings. Staff are encouraged to voice their opinions on how we can be more representative of users needs see for example Super service squad (Appendix 4a & 4b).

Revisiting our core values

This review has not yet been completed, but we are giving this project a high priority in 2006. We are fully aware of our mission and values needing to be reviewed and revised as we are developing and growing as an organisation.

Addressing the issues / recommendations from 2004 social account:

- **Revise and restate the objectives.**
- **Identify and state the underpinning values of the project**

These two points are ongoing and yet to be completed, a decision has been taken to make this central to the 2006 social account. This is core recommendation is now important to us as an Investor in People (IiP), developing identifiable and measurable objectives will be part of our future assessments. Owing to time and resource issues we have put our efforts into progressing the strategy day outcomes and objectives. The plan is to revisit and change where necessary the values and objectives of the project. This is to be done in consultation with all staff, volunteers, members and trustees of the project.

- **Staff consultation should be broadened to include their perspectives on wider objectives.**

This issue has been partly addressed through a volunteers survey and the trustees / members survey. Both these consultations were a direct outcome of the strategic planning day held in October 2005.

JSP Volunteer Questionnaire

During the year our volunteers increased by 50% to 33, we ran more lifeguarding courses and directly recruited volunteers through this. A questionnaire was completed by 18 volunteers and the following tables show the results and selected comments from the group.

	Why do you volunteer?
7	Community / giving / helping / involvement / good cause
6	People / Atmosphere / a laugh
5	Use of facilities
5	CV / qualifications / skills / work experience
3	Satisfaction / enjoyment
1	Duke of Edinburgh award

*Total greater than 18, as some volunteers gave more than one reason

Comments:

- Because I enjoy lifeguarding and meeting new people, then marrying them!
- To help out a good cause, swimming is part of the community
- Because its satisfying to help the pool out, and its often a laugh, you also meets loads of people
- It is convenient and I enjoy it, I learnt how to swim here and I wanted to volunteer here.

	What do you get out of volunteering?
8	Social experience / people / atmosphere
5	Use of facilities
4	Training / skills
1	Community
1	Enjoyable work
1	Millenium volunteers award hours
1	A wife

*Total greater than 18, as some volunteers gave more than one reason

Comments:

- Interaction with young, positive, happy people
- A good feeling that I could and can give back to the community
- Social aspects and gym membership
- Sense of belonging to community
- I enjoy working here because it's a friendly atmosphere and I enjoy doing the work
- Use of gym and pool

	What pool facilities do you use?
18	Use of pool
13	Gym
7	Sauna
5	Steam
2	Classes (1 yoga)
1	Masters
1	Table tennis

	Have you any training needs?
6	None
6	Lifeguard / NPLG
2	Issues with times of training
2	General pool work / fitness
1	Teachers level 2
1	CPR
1	First Aid
1	Waterwork
1	Reception

	What do the trustees mean to you?
11	Nothing / don't know them / not sure / ?
5	Direction / running the pool
1	Good conversation

Comments:

Keep the pool going
 Provide direction and focus to the pool
 Very little I'm afraid
 Don't really think about them. I guess they're doing a decent job though because the pool's doing well for itself
 Nothing – I've not met them, even though I've been volunteering for some time
 Who are the trustees?
 I have never met a trustee, however I know they are friends of the pool and work with it.

	Is there anything the company could do to make you feel more valued?
15	Nothing more
2	Payment

Action plan notes from strategic planning day

The following list of issues relating to the roles of trustees and members were identified during a workshop session at the strategic planning day:

Key Issues
Involvement in activities
Staff don't know who trustees / members are
Staff & volunteer meetings
What are the differences between trustees and members
Recruiting and retaining new trustees and members
Staff newsletter / website
Plan of Action
Trustees / members going to more classes – trying yoga.
Trustees doing lifeguard training
Trustees coming into the pool more

Knowing what / who each trustee does / is
Tours of the building
Name badges for staff
Social events
Induction process for trustees (1 to 1)
Introduce talks / socials to
First steps who / when?
Trustees / members / volunteers writing a paragraph about their role within the pool (and wider e.g. classes, parent etc.), their reason for being involved with the pool, skills that they could offer

Summary Findings from survey:

The detailed table of the survey of trustees and members is attached as **Appendix 1**. Out of 22 people who are currently trustees and/or members, we have a significant number of professional qualifications, including 4 accountants, 3 solicitors, an architect, a chartered surveyor, a planner and several people with specialist knowledge of personnel, marketing and/or building issues. All these are of direct benefit to the company. It is difficult to think of another profession that we would like to have represented, although a public relations professional could be useful. Fortunately we have been able to draw on some computer/web-site expertise from other pool supporters.

We have a reasonably good balance between people who have been members for some time and “new blood”, although we could perhaps do with more of the latter. Most of those who were not part of the original group who saved the pool became involved as a result of a direct approach from a trustee or staff member. We have parents of young and older children, swimmers (including several Masters), gym users, sauna enthusiasts, and people who attend several of the classes.

Given the origins of the group it is not surprising that we have more swimmers than anything else, perhaps we need to get stronger representation from the gym and activity room? Again, it is probably a feature of Jesmond, but we are disproportionately a group of public sector employees and professionals. Perhaps more management expertise from the private sector would be useful. Like numerous other similar groups, we are also disproportionately male and middle-aged, and all white. If opportunities present themselves, we could certainly do with more female members, more young people (perhaps a student or two), and a more diverse group. In terms of training requirements, several members say that they would be happy to be trained to provide back-up to operational staff at the pool. From the individual comments column, it is good to see how positive most people are about the enjoyment they have had out of their involvement and we need to do more to stress these comments to those newly joined to project and when we are seeking new recruits.

During 2006 when the overall values and objectives of the project are revised this will be in close consultation with all staff and volunteers.

- **Include data on environmental impacts and consider more specific environmental objectives**

Energy & Water Consumption

The following table and attached charts (see Appendix 2) show how we have reduced our consumption on gas and electricity steadily over a long period. Even after the building was renovated and increased significantly in size, the consumption continued to fall. This is due to 2 main reasons;

- The building is now better insulated than before, and has systems built in to maximise use of power.
- We have our own systems of management that ensure we constantly review power needs, and make adjustments as and when necessary.

Date	Electricity In Kw hours	Date	Gas in Kw hours	Date	Water In M ²
08/87	34593	09/92	71941	04/87	1229
08/97	31155	09/95	67699	04/93	692
08/05	28770	09/01	55801	04/97	595
		09/05	41499	03/02	960
				03/05	856

Cost of Power.

The City council have been kind enough to allow us to be part of their central purchasing arrangements for power costs. This means the Council buys our power for us and recharges at the bulk price they buy in for. This has been extremely helpful to us, and has enabled us to keep costs down.

You may all be aware of impending rises to gas and electric prices, that will hit us this year. Unfortunately the Council will also have to allow for that, and we will see significant increases in costs during 2006.

Bike Racks.

The Council are installing a large bike park area, in the garden of the pool, near the entrance. This is to help us encourage users to come by bike, rather than add to the already intolerable parking situation.

Parking.

Parking is a constant issue in Jesmond, and one which has caused us many problems. The second phase of the parking scheme in the area around the pool, came into being during 2005 and had many people scratching their heads in amazement. We were encouraged by the Council to get involved with the debate, and voiced our opinions, alongside others during consultations. Fortunately, the Council listened to our comments, and adjusted the scheme to suit. The situation is still not great, and parking at certain times is a real headache. Our biggest fear was that attendances would drop due to the inability to park. Attendances have dropped a little in 2005, but we are unable to say if parking was one of the reasons. Further investigations might be needed to check on this.

Recycling.

We now have several collecting bins around the building for cans and plastic bottles. They are being used quite well, and we must be recycling about 4 bin loads each week.

We have set a target for 2006 to assess our carbon footprint as an organisation and to complete an energy assessment of the building.

- **Can future cycles look at diversity issues in addition to disabled e.g. low income, ethnic minorities etc?**

We have specific sessions for those with disabilities. Whilst concessionary rates are offered to certain groups of users such as low income, over 60 and no cost for children under 5.

- **State more clearly and explicitly any mandatory standards that must be and are adhered to.**
- **Consider bench marking and quantitative target setting linked to performance.**
- **Agree relevant benchmarks and standards**

A new national Comprehensive Performance Assessment (CPA) is being developed by local authorities to assess their performances. The standards for leisure providers are not yet available. Once they are, all LA services will be subject to this assessment. Currently we are aware unofficially how well we perform against local LA competition, but have no written evidence.

- We could choose to compare ourselves against the CPA model, but it would be more appropriate to compare ourselves against other 'trust' providers. The Sports and Recreation Trust Association (SpoRTA), of which we are a member, will probably be involved in the development of these measures and we will find out in due course what they are. SpoRTA is the major platform for Leisure Trusts in the United Kingdom and membership is open to non-profit distributing organisations that manage sport and leisure centres that are open to the general public. Founded in 1997 and currently has a membership of over 80 leisure trusts from all parts of the UK.

Internal Benchmarks

Staff Numbers

Staff Numbers	2003	2004	2005	2006
Full time	9	9	11	10
Part time	8	9	10	12
Casual (teachers and coaches)	21	31	26	23
Volunteers	12	12	16	33
Total	50	61	63	78

Staff Turnover.

This year we had our assistant manager on secondment to Fenham Pool, and that secondment has now become a permanent move. Our shift patterns were adjusted to account for this, and we are now operating a 3 shift system, with a duty manager on each shift. Our paid staff numbers are roughly the same, but we have over 50% more volunteers than last year.

Sickness.

At present we have 8 staff with over 6 years service, and 6 staff with over 11 years. Last year we had 8 people who had to take sick leave, and they totalled 14 days. This is still significantly below national averages and 8 staff had no sick leave at all.

Volunteers

At present we have 33 people (an increase of 17 from last year), most are recruited after attending Pool Lifeguard training course.

There have been changes to trustees / members with 2 new people joining and 3 leaving the project.

Staff Meetings

These are usually held monthly and records kept (see Appendix 3 for an example of minutes from the July 2005 meeting). The format is usually the manager giving feedback on recent months performance, and update staff on Trustees issues. A Health and Safety report presented and an item at which any staff member can bring up an item for discussion. The agenda is on display in reception for all staff members to see and put an issue down for discussion if they cannot attend. The minutes are displayed in reception and the staff room, staff sign the minutes when they have read them.

Actions are followed through at each meeting. One of the staff initiatives that has developed from the November 2004 staff meeting was the Super Service Squad (see Appendix 4 a & b). This group is open to all and their purpose is to suggest, agree then implement improvements to the service to benefit customers or staff. Meetings are held regularly with minutes displayed afterwards in the staff room showing individual actions.

Staff Training

Due to a massive commitment to train 9 key members of staff as Gym Instructors, we were not able to have as many Tuesday sessions as usual. Most of the training sessions were at weekends to allow volunteers to attend. A training attendance matrix has now been

established to ensure all staff are trained when required. We continue to follow our iIP principles by training staff to meet business needs. To this end several staff have undergone initial and advanced training in swimming teaching, and we now have 9 members of staff trained as Gym Instructors in conjunction with Gateshead College. This award is to help us provide a more comprehensive service in the Fitness Suite.

We have been re recognised as a Qualified Training Centre which means we have been assessed for our capabilities of providing training courses and regular training for Pool Lifeguards.

Heartstart

We continue to deliver these training courses to many outside organisations and to Newcastle Education Department for schools. Over 200 people (mainly teenagers) have now received invaluable training in how to respond in cases of heart attacks. The true value of this training should never be underestimated.

ISRM – Institute of Sports and Recreational Management

This is the lead body in the industry that sets standards and good practice, responsible for setting and delivering qualifications in leisure for all levels from attendants to managers and the body used by the government, ASA, RLSS, ROSPA and Health and Safety Executive to determine standards of operation and qualification of leisure professionals. Jesmond Swimming Project operates under the guidance of ISRM and all procedures are as expected, with 3 members of staff who are full members of ISRM and the manager teaches the courses held by ISRM in this area.

ASA – Amateur Swimming Association

This is the lead body in Swimming Teaching and development, providing advice, education and training and development schemes. All our swimming Teachers are qualified to ASA standards, and we follow the NTP (National Teaching Plan) requirements for all in house and school lessons. We have a member of staff with responsibility for ensuring the quality control of all lessons in line with ASA policy.

RLSS – Royal Life Saving Society

The lead body in the provision and control of lifeguards and water safety, all relevant staff are qualified to the required standards laid down by this body. The RLSS works closely with **ROSPA** and the **Health and Safety Executive** to determine standards and practises for swimming pool operators. Jesmond Swimming Project conforms to all of these standards. In addition, 2 of our staff are National Trainer Assessors, qualified to deliver and examine lifeguards to these standards. Courses have been run during 2005 in Consett, Temple Park South Shields, Hebburn, Felling, Crowtree Sunderland, Wolsingham, Ashington, Blyth, Berwick, Chester le Street, Consett, Gateshead, Dunston, Ponteland and Fenham.

What do we offer our customers?

Wet Activities facts and figures

Swimming Lessons

Our programme of group and private swimming lessons continues to be well over subscribed, and customers travel to us from all over the area. Excluding holiday crash courses, we offer 2244 places over each year ranging from pre-school to advanced levels. We need a compliment of over 15 teachers to cater for this demand and the administration workload is considerable.

Activity	2005			2006		
	Male	Female	Total	Male	Female	Total
	1075		2138	1024		1989
Adult Swim	3	10634	7	4	9649	3
Junior Swim	3908	4964	8872	3691	4327	8018
Senior Swim	767	1099	1866	700	1052	1752
Concession	270	338	608	387	493	880
Subscriber			1905			2283
			9			4
Sauna	1869	1177	3046	1919	1082	3001
Sauna Concession	1277	997	2274	1103	779	1882
			1197			1164
Student	4957	7020	7	4625	7022	7
Athletic Union	736	165	901	535	114	649
Swim Fit Training			263			335
Masters	569	304	873	507	313	820
Aquafit			2480			2217
Dolphins	1220	1623	2843	1248	1727	2975
Under 5 / Aquababes			1982			1971
Concession 10 / 20 swims			3090			3110
Adult 10 / 20 swims			2240			2900
Junior summer pass			270			120
Pre-school group lessons			715			620
			1312			1170
Childrens group lessons			4			9
Childrens private lessons			4487			5741
Adult group lessons			386			305
Adult private lessons			215			288
Inflatables			2225			1900

Dry Activities Facts and Figures

New this year are classes in Fighting Fit (a combination of Boxercise and Aerobics), Salsa Aerobics and Table Tennis. Our usual activities continue to do well and we also ran a successful Summer Dance School.

Activity	Attendance			Attendance		
	2004	2004	2004	2005	2005	2005
	Male	Female	Total	Male	Female	Total
Fitness	823	908	1731	895	899	1794
50+ Gym	435	285	720	947	585	1532
Fitness concession	114	280	394	162	307	469
Fitness junior	41	58	99	15	7	22
Fitness student	204	438	642	236	425	661
Monthly fit pass	1812	2653	4465	1302	1221	2523
Table tennis adult	50	66	116	62	12	74
Table tennis junior	101	9	110	51	8	60
Table tennis concession	15	0	15	10	4	14
Spinning			1589			1586
Senior spinning			9			
Bums Legs Tums			669			583
Ashtanga			303			784
Yoga			654			1102
Yoga beginners			587			40
Yoga improvers			92			0
Little Dragons			392			Club
Fit Zone			456			604
Junior gym			501			
Pop steps			462			225
Street Dance	67	36	103	20		20
Bouncy Castle			1682			1989
Circuits	274	255	529	227	156	383
Aerobics			347			
Pilates			1426			2120
Gentle exercise	11	30	1773			
Tai Chi			160			161
Line Dancing			183			
Funky fitness			30			
Holistic therapies			200			313

Ageing Disgracefully, we continue to manage the seated exercise classes at Dunira sheltered housing and received £360 funding from Help the Aged during 2005.

- **Integrate the process more fully into planning and management systems to ‘embed’ it more**

Social accounts are now a standing item on the agenda for the Finance sub-group and at monthly Trustees meetings.

During the morning of the Strategic planning day the whole group worked on developing a set of activities for the social accounts. These activities were then ranked by everyone and the issue of volunteers was given the highest priority. This has been carried out in various ways from using email to communicate more effectively with volunteers, to a questionnaire and more social activities planned.

The other activities are listed in the following table with comments as to current status and planned completion. These items are reported on at monthly sub group and Trustees meetings.

What do we want the focus of our Social Account to be?

Activity	Comment / update / progress	Completion	Priority H/M/L
Volunteers – Wet – Dry Do more for them Communicating better with them (email list)	Ongoing, all volunteers emails have been collected and questionnaire to go out	Ongoing (March)	H
Social Events Increase these Not just for fundraising purposes	Wine tasting 10/3	Ongoing	H/M
Documenting indirect feedback (through casual conversations or comments) What do you like about the Pool? What do you dislike about the Pool? Using things like: Post its Pictures Star systems Comments being visible (e.g. whiteboard)	Indirect comments book is now in use Other activities planned	Ongoing (April for social account)	H
Links with Schools , engaging with: West Jesmond School Heaton Manor School	Initial contact made with schools, West Jesmond has been visited	Ongoing (March)	H
13 – 17 Age Group Priority ‘Club’	Funding being explored (see outreach post below)		M
Knowledge of / About Us History of Pool DVD – screen?	Data gathering – request for information on website	Ongoing	M
Activities Occurring Outside / Away from Building Skateboarding	Funding applications being researched	Ongoing	H

Running Walking			
Focus Groups (run by someone external to JSP) Feedback from children Feedback from Schools	Contact with schools already made	Ongoing	M
Non-users Who are they? Why are they not using the Pool? Dead periods – encouraging users, both wet and dry	Project for schools -teenagers -disabled Elders council Also part of outreach post	Ongoing	H
Outreach Special websites Primary Care Trusts	Successful bid £3000 funding	March 2006	M
Most value to community Upstairs space	Free times available for community groups		M
Masters Survey (sharing information) Repeat this type of survey with other groups Comments book	Survey of masters Survey of gym users (March 2006) New comments book in place		M
Older people who never swim Swim phobias? GP receptions?	Referrals	Not started	M
Effects on direct neighbours Noise, parking Response? Providing feedback	Comments book Survey		M
Holistic Models of Health Not just physical (emotional, social) Boundaries	Nutritionist now available	Ongoing	M
Meetings as feedback Trustee Meetings (invite public) Sub groups (invite staff)	Splash – notice about meetings Put up notices Record attendances (at meetings)	Ongoing	M
Report who is using Pool Within the social account – who has learnt to swim etc Providing figures over the years	Collecting data for 2005 social account	Ongoing (April)	H
Kids Groups Parents pressures National test	Informal comments from parents -poolside during lessons?	To be started	M
Make up of each user group Within each group – who? And why are they not using the Pool? Non user info (see section above)		To be started	M

Future: The revision of the project values and objectives, and the use of measurable performance indicators, will also integrate and embed the process into the management systems. The liP requirements will also reinforce and strengthen this.

- **State the process by which issues identified in the report are to be followed up.**

These have been followed up through the priority exercise at the Strategic planning day and as these are standing items on agendas for two monthly meetings the issues are reviewed and followed up.

Also, the impact of measurable performance indicators will result in management systems being developed to capture the data needed to demonstrate these. Items flagged during the year (data captured either through the till / subscriber system) or via the monthly minutes of the sub-groups.

- **Dissemination: State plans to encourage feedback and engage stakeholders in an ongoing way.**

Local

Splash (two issues during the year, summer no. 29 and winter no. 30).

Our website is being constantly updated and we are planning to develop this further one example being access our annual reports. A sample of website hits:

	2004	2005
July	54000	87500
November	54000	106000
December	46000	71000

Communication within pool – information boards (fitness suite / pool hall)

Annual meeting – examples of feedback from this meeting are the action taken on the issues of parking and the development of bike racks.

Strategy day (see page 13)

Social events organised during 2005

- C2C ride
- Brough Park night
- Xmas party
- Beer and curry event (cancelled)
- Barbecue – June
- Fun Day – July

Planned events for 2006 - Wine Tasting / Irish Night / Pub night

Comments book for customers, unfortunately this book was stolen in late 2005, but actions by the staff to comments are included in the Super Service Squad minutes (Appendix 4a & 4b). This has now been replaced.

An overheard comments book was started in November 2005 this records both good and bad comments e.g. water temperature being too cold for young children and praise for the a member of staff taking sessions for older people in the gym.

History of the pool:

Fiona Clarke is in the process of writing a history of the pool, drawing on archive material and on the recollections of users over the years. The account will cover the general provision of swimming baths in Newcastle, and the debate leading up to the commissioning of Jesmond Baths in 1936. It will cover the activities that have taken place at the pool, the numbers of users, and the changing role of public pools over the period of its existence. The history will include a section recounting in some detail the actions leading up to the closure of the pool in 1991, and its re-opening a year later, and will describe the current management arrangements as a community enterprise. The history will aim to be a celebration of Jesmond Pool as a much valued community resource and a catalyst for community development, as well as a centre for physical recreation.

Schools - focus group held with West Jesmond School Council:

Much of the discussion was on their experiences in the pool and lessons. A good understanding of other people using the pool was demonstrated, but the children obviously asked about activities and items that would enhance their enjoyment of public swimming sessions. These included:

- More inflatable sessions
- More equipment available to be used

- Different types of equipment
- Themed days
- More colour in the pool hall
- Games and activities provided by pool staff
- A costume drier
- Cleaner, drier changing room floors
- More free time at the end of school lessons
- Use of laminated description cards, or voice accentuators to help during lesson instruction
- Provision of Jacuzzi for children only
- Use of diving boards and slides

The Council were asked to try to determine some other types of activities, not particularly just pool activities, and to approach Glenn directly with these suggestions. The children represented ages from 7 years to 11 years, and are all local children who use the pool regularly.

Local community events:

Fun Day (Small Ships Race)

Methodist Church Student event

Jesmond Community Forum

External Consultancies.

We spent a lot of time last year helping the group operating Fenham Pool get off the ground. We helped in their business planning, marketing and operational programmes. Finally, we allowed Lynne Richardson to be seconded to Fenham to take them through to the opening. Lynne's experiences from here were invaluable, as Fenham's best plan was to replicate what we did at Jesmond. Lynne is now Project Manager at Fenham, and they are doing very well. We continue to keep a watching brief over them, and provide support when needed.

Another of our consultancy successes was in helping the community at Wolsingham in Weardale reopen their school community pool. Quite some time was spent helping them plan, and advising on the most efficient methods of operating and recruiting. They are now happily functioning on their own, and doing very nicely.

Wider

Through our website – the social accounts are available on request and we ask for feedback. During the year we have had over 5 requests for copies of the 2004 social accounts.

Other pools / leisure trusts, during late 2005 we were contacted by the Social Enterprise East Midlands to arrange a Sports Network Site visit for early in 2006.

Social audit network: www.socialauditnetwork.org.uk our audited 2004 social accounts are available via this network.

Seminars/workshops/conference presentations:

North East Social Enterprise Partnership training day

Valuing the Difference Conference, workshop presented

ISRM European Sports congress

Better People Better Business Exhibition

New Economics Foundation (nef):

Stakeholder mapping, we are used as an example of good practice see

www.proveandimprove.org

Methodology: State problems and lessons learnt to inform future cycles.

Running the strategy day was really important for the project, it is anticipated that this will be repeated every two years.

Running Focus groups and talking to Schools directly, rather than using questionnaires. By doing this we gathered more information through listening to the children directly. The awareness of the different age group gave useful insights into their experience of using the pool (pages 16-17).

Strategy Day action plan – actions against this although we have made significant progress against these it has not always been as easy to gather the information as expected, for example, it took longer to gather the data from volunteers, trustees and members than anticipated (pages 13-14).

Comments book – this was stolen during 2005, so we are missing some important feedback from our users. We have managed to find action points from staff meetings minutes.

History of the pool – this is taking place, through requests via our website and other community communications.

Timing and resource issues, this is still a partial problem, as the completion of the social accounts takes place at the same time as the financial accounts. The same people are involved in collating both accounts. Also the capture of information for the previous year is a large task to complete during a busy part of the year, but we have improved our data information systems significantly for example the items relating to the social accounts from minutes of meetings are easily identifiable.

Plans for our 2006 Social Account

- The plan for 2006 is to build upon the developments made during 2004-05 whilst undertaking a thorough review of our mission, values and objectives.
- Our ongoing projects from the strategic planning day will be progressed or completed.
- We will further develop our targets and information systems in order to report on our internal and external benchmarks.
- To consult with stakeholders not previously contacted and consult with specific groups of users (for example Gym users).
- To complete a full social account and take this through review panel and full audit.

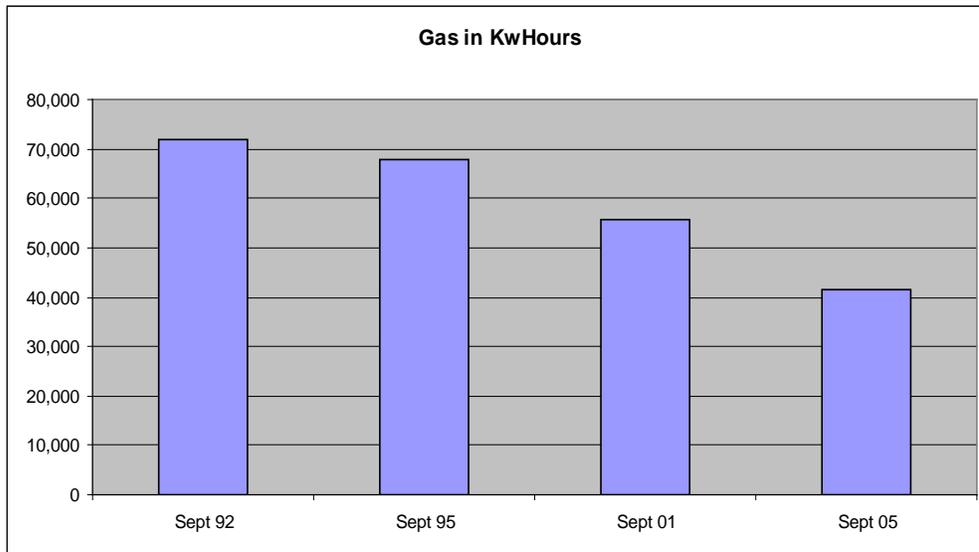
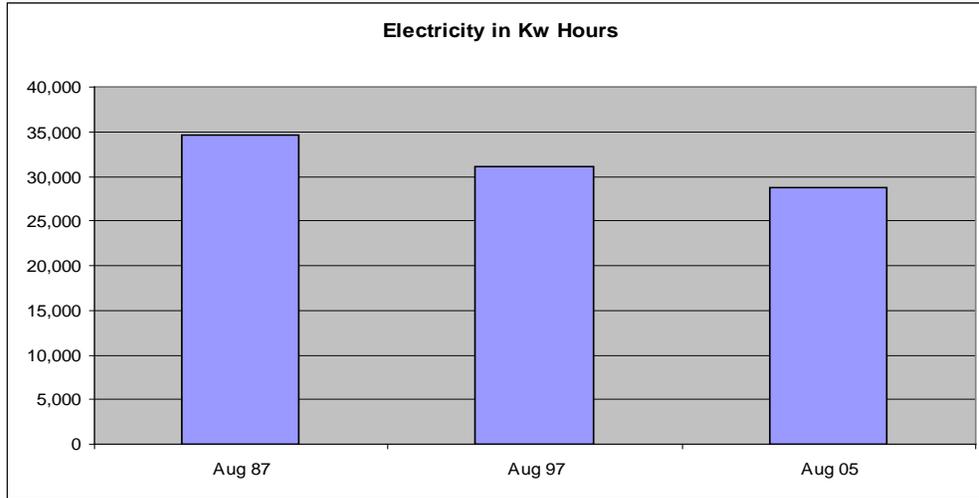
Appendix 1					
Trustee/Member	Reason for Joining	Current Role	Activities	Training Needs	Comments
Member	-Part of campaign to reopen pool.	-Coaches Dolphins.	Occasional swimmer.	-None.	-None.
Member	-Part of campaign to reopen pool; -Former Finance Director.	-None.	-None.	-None.	-Has moved to Darlington.
Member	-Involved in formation of Company; -Former Chair.	-None.	-Family are occasional swimmers and table tennis players.	-None.	-None.
Trustee/ Member	-Approached by Liz Angier; -To reopen pool.	-Company Secretary; -Member of Communications Group; -Member of Finance and Fundraising Group; -Member of Building Development Group.	-Masters; -Sauna and steam room; -Very occasional use of gym.	-Updates on charity and company rules.	-I have greatly enjoyed my involvement with the pool, and made many friends.
Trustee/ Member	-To help keep project successful; -Experience of pool as user; -Knew pool is charity and must need voluntary help.	-Member of Communications Group; -Editor of "Splash".	-Masters; -Gym; -Public swimming; -Promotes pool by word of mouth; -Would be happy to help organise events at pool.	-Roles and responsibilities of trustees; -Fundraising; -What we can and can't do.	-I enjoy taking part, and would like more opportunities to mix with the staff.
Trustee/ Member	-Was "headhunted" for his expertise as an accountant.	-Provided back-up to Finance Director, when Jane was on maternity leave.	-Pool user.	-None.	-None.
Trustee/ Member	-Had been part of original protest against closure; -Applied for	-Finance Director; -Member of Finance/ Fundraising Group.	-Bring small children to swim; -Bring older child to lessons;	-Keep up to date on Charity Accounting; -Further develop Social Accounting skills.	-Being involved is important to me; I am proud to be part of such a unique, friendly and

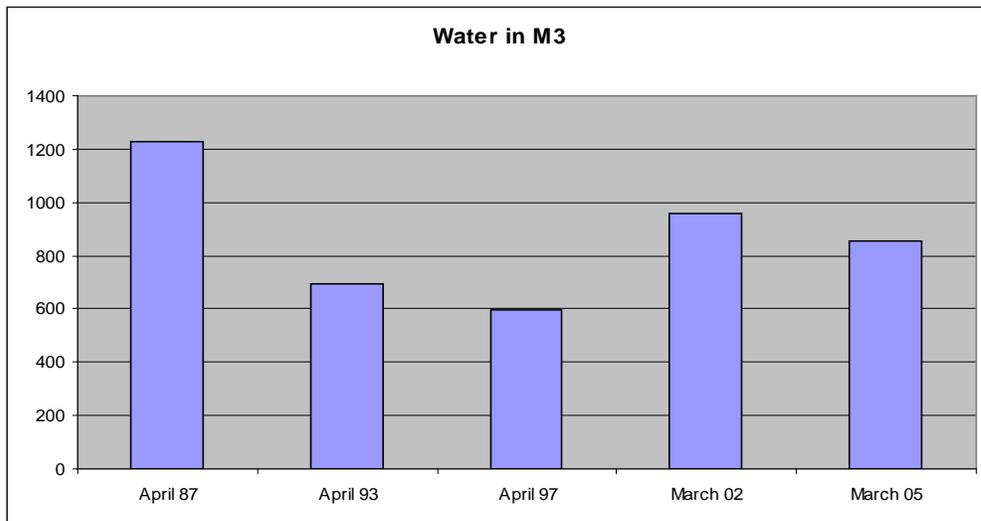
	Finance Director vacancy after contact via employer.		-Swim.		special organisation; -Time commitment not too onerous.
Member	-Was approached by Chris Clarke.	-Provides back-up to Company Secretary; -Member of Finance & Fundraising Group.	-Swimmer, occasional Master.	-None.	-None.
Member	-Was approached.	-Not active at present.	-Swimmer.	-None.	-None.
Trustee/ Member	-Invited to advise on building matters.	-Vice Chair; -Member of Buildings Group; -Chair of new group to look at pool investment over next ten years.	-Sauna user; -Gym cyclist.	-Anything technical that I could help with in an emergency.	-So far, so good. But the pool cannot stand still. Where will it be in 5/10 years?
Trustee/ Member	-Took part in campaign against closure; -Interested in use of facilities by all ages.	-Member of Personnel Group.	-Swim.	-Nothing beyond attendance at meetings and awaydays.	-I have made many friends through involvement at the pool; -Very rewarding; would recommend to anyone.
Member	-Daughter attended Dolphins; -Former Ward Councillor; -West Jesmond School Governor.	-Chair, Personnel Group.	-AquaFit; -Gym.	-Updates on Personnel matters, legal changes, etc.	-Good to be part of such a dynamic organisation.
Member	-To keep pool open; -To give something back to Jesmond after living here for 25 years.	-Chair Communications Group.	-Regular swimmer; -Occasional user of gym and spinning classes.	-None.	-None.
Member	-Wanted pool to reopen after closure by Council; -Was approached for advice on lease.	-Not active at present.	-Takes small children to classes, and swim myself.	-None.	-None.

Member	-To keep pool open.	-Not active in project at present, but retiring next year and could again help out, if required.	-Swimming and gym.	-None at present; but would need update on software in use at pool, if to help on accounts.	-Only wish is that pool survives for ever.
Trustee/ Member	-Attended AGM and was asked to become Trustee.	-Former Chair; -Chair, Building Development Group; -Member of both Personnel and Finance & Fundraising Groups.	-Masters swimmer and gym user.	-None.	-Has enjoyed being a pool trustee; - Everyone adds their own individual ingredients; -Pool has become a role model for all community pools.
Trustee/ Member	-Was part of campaign to keep pool open; -Family had been regular users.	-2005/6 Chair; -Chair of Finance & Fundraising Group; -Member of Personnel Group.	-Occasional gym and swim.	-None.	Keen to see Pool at centre of local community; -Enjoys being part of successful project.
Member	-To ensure the continuation of swimming in Jesmond.	-None at present.	-Used to swim with family; -Children learned to swim at pool; one was a Dolphin.	-None.	-I enjoyed it enormously, but now live too far away to be much involved.
Trustee/ Member	-Approached by Tim.	-Member of Building Development Group; -Member of Finance and Fundraising Group.	-Family swims, gyms, salsas, tae kwon do's, steams, saunas, and/or dolphins; -Lapsed lifeguard and sometime triathlete; -Likes parties!	-Would like to be trained to operate admission/entry system at busy times.	-I get a tremendous amount out of the project, far more than I put in.
Member	-To stop the Council closing the pool.	-None at present; -Former Editor of Splash.	-Swims twice a week.	-None.	-Presently inactive owing to other commitments, but would reactivate if the pool were under threat.
Trustee/ Member	-Member of original group which fought	-Nothing particular.	-Long-term pool supporter.	-None.	-None.

	to save pool.				
Member	-Approached by Fiona Clarke; -Regular pool user since 1986; -To gain valuable experience while not working; -Children benefit from pool.	-None yet!	-Masters; -One child in group swimming lessons; one in Dolphins.	-None.	-The pool is very much a part of the Jesmond Community.

Appendix 2





Appendix 3

Minutes of Staff Meeting 5th July 05

Present Phil, Glenn, Louise, Hannah. Donna, Julie & Scott

Minutes of last meeting agreed

Glenn Income so far is on target
Usage - Numbers are no higher but there is more money coming in
Should be on target for this year

Building Issues- outstanding

- Paint above pool should be all painted again - pool to be scaffolded, closed and drained probably sometime in December
- Gullies in shower cubicles One has been fixed &
- seems to be ok so the others will be repaired in the same way over a period of time
- Upstairs floor - insurers have condemned the floor - can be taken up & new one put down in a day (shouldn't be a problem) cost still being discussed
- Loose door furniture - we are to pay for this
- Mechanical / electrical work - still waiting for a report

The heat in the reception office is to be monitored over a few weeks to check the temperature

There is talk of another strategic planning day - trustees to organise

Summer programme

Julie-Anne & Jill are going to take the crash courses

Large inflatable has been repaired but we do need to buy another one soon

Uniforms - we have new blue tops but need some red ones for the teachers - Donna to purchase

Gym info - Jennifer (our placement student) researched the gym

Paul Rea has designed art work for the gym - there will be posters for the walls

(3m x 1m) with large text, benefit cards for each machine, these will be put in place by about September - No other gym in the area has this kind of information

Hannah is to look into getting some more free weights

Appraisals to take place soon

From September Little Dragons are to be 4.15pm - 7.00pm

Holistics - Glenn having meeting with Michelle & Sarah, they would like more time for their therapies. We also have a nutritional therapist starting in September alongside Michelle & Sarah

Tim's H & S report see file

Panic alarms - staff need to be reminded of procedures

AOB

Scott to start another dance class in September

Deposits all paid for the Christmas Do - Assembly Rooms Dec 14

Job File Book - please write any jobs that need doing inside the book

Pool vac to be put in during spare half hours when the pool is empty

Appendix 4a

Super Service Squad Meeting 13.04.2005

In attendance Tim

Wendy
Phil
Donna
Scott

- Revue previous minutes
- Action completed on soap dispensers toilets
 Baby belling style cooker
 Poolside chairs
 Entrance mats in place (another in progress)
 Showers
 Aqua fit mitts
 Carpet..... Phil
- Items requested by staff and customers
- Playpen for female changing rooms..... Wendy
- Pull down bar for lat machine..... Scott
- Dumbbells..... Scott
- For the foyer a TV, DVD..... Communications group
- The Hear start Programme could also do with a larger screen TV as the 14" portable is not up to the job
- A builder's skip was requested to clear out the subways.. Glenn
- A new table for the staff room..... Wendy/Donna
- Remote control for poolvaq priced at £180?
- Mirrors/pictures..... Donna
- DAB radio..... David

Appendix 4b

Super Service Squad 11/10/2005

Donna, Scott, Tim, Wendy, Hannah, Phil

- All Swimming teachers are to sit there rescue test with Phil/Tim either on the 26th October 4pm-6pm and the 29th October 2pm-6pm. If this is not suitable could you see Phil/Tim?
- Things still in motion, Hand dryer still to be priced out for the disabled toilets down stairs and to be fitted (Glenn). Play Pen still to be priced out and boughed for the Female changing rooms (Wendy/Donna).
- Things to be authorized buy Glenn.
 1. New Charts for Warm up and Cool down stretches in the gym (Tim)
 2. Wall mounted Fist Aid Kit for the Gym and Reception (Tim)
 3. Plant Pots for the plants (Scott)
 4. New machines for cleaning the changing rooms (Phil)
 5. Recycling Bins for Cans, Plastic Bottles and Newspapers (Donna)
 6. Fridge/ Freezer (Hannah)
 7. Dab Radio for Reception and the Staff Room (Tim)
 8. Drying Racks (Donna)
- We are changing the way we store the gym induction cards in the gym. We are now storing them in files and keeping them in one of the lockers that needs to be locked at all times, REMEMBER TO FILE THEM NOT LEAVE THEM LYING AROUND. (This is because of the complaint we have had off a Customer) (Scott)
- Comments from the Comments Book
 1. Lady shower curtains getting a bit untidy and dirty any chance in getting some new ones.
 2. Get some new scales in the gym because the ones that are in at the minute don't work.

APPENDIX G MAVE Dissertation extract: The Garden

'Inside the garden we can construct a country of our own'

Robert Louis Stephenson

Miller (1993) **sees an important difference between formal and informal gardens.** Formal gardens are designed with nonintuitive, usually mathematical principles, they may or may not be symmetrical but usually geometric, Versailles being an obvious example. The central axis emanating from the King's bedroom, appealing to the principles of mathematical organisation, attempting to overcome by rigorous discipline the changes wrought by time in the plant life (precise pruning). Formal gardens embody a denial of time and of the value of the variability of experience. The informal garden is designed intuitively, in accordance with poetic or picturesque principles, or to imitate the natural landscape. 'Country gardens', landscape and picturesque gardens are in this category, essentially temporal, recognising change and impermanence. Monet's garden at Giverny is a good example of this building on the structures of seasonal change. The formal garden follows a positivist, scientific approach demonstrating trust in absolute or universal principles and law and the informal garden an imaginative and changing approach.

Ross sees there being **no essential definition of a garden**, but that most gardens make statements about our place in and relation to nature. Most gardens make us think about wilderness, other species, interdependence, the passage of time, the limits of control. All gardens have boundaries, but they are not often designed to present a façade, to offer a particular appearance to someone outside looking in. Inside and outside also get blurred when we consider the views and lines of sight that are meant to be part of the experience of a given garden. All gardens invite us to explore them perceptually and through movement and we take up these invitations by exercising our imagination, our senses and our bodies.

Descartes in his fourth Meditation claimed that our imagination, unlike our understanding, is godlike and unbounded, there is nothing we cannot attempt in **our imagination**. In viewing a garden we can engage in all manner of imaginative interactions.

“where we view and metaphorically possess a panoramic scene, this effect stems in part from actions we imagine ourselves performing. Seeing a path entering the woods, we imagine ourselves following it; seeing a high wall, we imagine ourselves peering over it; seeing a distant temple or folly, we imagine ourselves exploring it; seeing a stream or a lake, we imagine ourselves crossing it; seeing a steep hill, we imagine ourselves climbing it and enjoying the view from the top.” Ross (1998:166)

The **imaginative and actual exploration of gardens** is expanded by Ross through another aspect of gardens that she terms 'enclosure'. The experience of enclosure and being surrounded, appeals to our imagination as well as too our senses. It redirects us to microcosmic features of our surroundings and encourages us to reflect on our sensory and bodily engagement with them, Brady also suggests this. Ross uses Sissinghurst in Kent, designed by Vita Sackville-West and Harold Nicholson, to demonstrate the experience of enclosure. Sissinghurst is often referred to as a garden divided into a series of rooms: the Rose Garden, the White Garden, the Cottage Garden, the Herb Garden, the Purple border, the Lime Walk, the Moat Walk, the Tower Lawn and the Orchard. Harold Nicholson described the garden as 'a combination of expectation and surprise,' and a 'succession of intimacies'. Both phrases indicate the central role played by enclosure in this garden.

Mara Miller (1993) sees every garden is a sign of human **caring**. Each attempts to create an ethos of a particular kind, **a shared environment where beings of many kinds can grow and flourish**.

Jekyll and Gardens

Gertrude Jekyll saw garden making as a fine art, ranking, as it had done in the eighteenth century, with painting, poetry, music and sculpture. To her garden planning, **plant knowledge and plant cultivation were as interdependent** in the making of gardens as were picture composition, familiarity with pigments and canvas, and skill in applying paint to canvas in the production of a major painting. Her books are full of comparisons between plant textures and fabrics and between the painter's and the gardener's use of colour. *'In setting a garden we are painting a picture'*. And when making her first hardy flower borders she largely developed her colour theories based on her studies of Turner and influenced by Herbert Brabazon.

Her significance as a garden maker is the universal application of her ideas, she did not set out to create a particular style of garden - woodland walks, rose gardens, borders (colour themes), rock gardens, rides. She was **aiming towards perfection in the garden yet understanding that this would never be achieved**, she was also aware of the influence of the owner *'The size of the garden has very little to do with its merit. It is the size of the owner's heart and brain and goodwill that will make his garden either delightful or dull.'* Also, her understanding of what the architect was trying to achieve, so she worked with rather than for them. Attention to detail was also important to her, possibly resulting from her extremely poor eyesight. She paid attention to the smallest oddest corners as much as the conspicuous elements of her design.

William Robinson and the Wild Garden

Many of the most famous gardens earned their initial fame as a result of important **breaks they made with their gardening traditions** (Miller, 1993). Jekyll's breaks with traditional Victorian bedding and formal plantings were a significant contribution to changing garden design. In 1894, *The Wild Garden* was published by William Robinson whose Ruskinian thesis GJ entirely concurred with. This book condemned the insensitive, showy and expensive bedding system causing the decline of hardy plants. Advocating instead the naturalisation of native and exotic plants from the temperate regions in fields, woods and copses and neglected places as well as in almost every kind of park and garden. Robinson's book had sympathy for 'half-wild places' and 'a pretty plant in the wild state' (Robinson, 1894)

Much of GJ's enduring popularity can be attributed to her designs for the **informal setting, real designs giving substance to the notions of the 'wild garden'** of William Robinson. Monkswood, near Godalming, Surrey is a good example of GJ's use of native plants. Thorn and bramble, oak, birch and rowan, and direct seeding of gorse and broom, demonstrate 'ecological planting'. GJ planted a wild garden at Little Aston, near Birmingham, using a quarry garden as a haven for birds. Dense hollies, thorn and oak, and tangles of roses both wild and cultivated support a rich insect life and offer sheltered nesting sites for many birds. Fruits from the amelanchier and mountain ash supplement those of holly, thorn, rose and viburnum, while the smaller seeds of birch and hogweed support other species of birds. Bird song and the movement of birds and insects add a dimension to a wild garden of great visual beauty, along with its colours and fragrance. (Bisgrove, 1992)

These examples of wild gardening provide evidence that Jekyll was **not severing connections between gardens and the natural world**. Ross (1999) believes that Victorian gardening represents a falling off from earlier gardening styles and due to the bedding system gardeners were allowed to trump nature by presenting flowers always at the peak of their bloom, and by cultivating species that wouldn't naturally flourish in their locale. Jekyll was sensitive to this although colour was important, she was aware of hardy native plants and sensitive to location and consulted *'the genius of the place'*.

When Jekyll moved back to Surrey with her mother, she developed the garden of the family home and then in 1883 she acquired her own plot of land and built her own house and garden. She managed to successfully overcome the debate that raged between William Robinson and Reginald Blomfield as to whether a garden should either be **natural or formal in design**. Her work with Lutyens sympathetically developed the union of architect and gardener demonstrating that it was possible to combine both. Robinson's view of nature representing the perfection of harmonious beauty and that plants as the raw materials and the reason behind gardens could be successfully mixed with terraces, walls, steps and other architectural impedimenta which Robinson said should be avoided at all costs. Blomfield saw landscape gardening as a mere copying of nature and inferior to the original with the design as an intellectual abstraction relating to mass, void and proportion involving the interplay of geometrical forms with the job of the gardener as servant to the architect (Bisgrove, 1992)

There are many examples of Jekyll and Lutyens work that successfully demonstrate this such as The Deanery at Sonning in Berkshire where according to Christopher Hussey, Jekyll's naturalistic planting, wedded with Lutyens's geometry in a balanced union of principles. At Greywalls, Gullane, in East Lothian the curves of Lutyens's stonework merge with the planting and **distinctions between formal and naturalistic garden are blurred**. A part of the boundary wall in this garden includes an elliptical 'eye' shape encouraging you to look out from the garden to the hills in the landscape beyond.

Gibbon, J. (2001) *Towards female environmental aesthetics, a view through nineteenth and twentieth century women gardeners* Unpublished MAVE dissertation, Lancaster University.

APPENDIX H Story Dialogue Approach

Introduction

Storytelling (or the story dialogue technique) was refined in Canada by Labonte, Feather & Hills (1999) but is actually a much older idea which builds on traditional, oral communication and learning techniques. Labonte developed the method as a means of recognising and respecting the expertise that people have in their own lives in relation to community development and health issues. The storytelling takes place in a supportive group setting, although it could be adapted for use in a one-to-one situation for those with less confidence. The process is structured so that valuable personal experiences are used to draw out important themes and issues affecting the community and then action can be planned around these insights.

Materials Used

Paper, pens, coloured cardboard, felt-tip pens, post-it notes.

Method

Storytelling uses a mixture of story and structured dialogue based on four types of question: "what?" (description), "why?" (explanation), "so what?" (synthesis), and "now what?" (action). Open questions are asked of the storyteller by the other members of the group (about six people) and this generates dialogue, but with a particular set of objectives in mind: to move from personal experience to more generalised knowledge (insights) and action. The whole process, once the story has been written, should not take longer than about 60-90 minutes. A facilitator is central to this method.

Introduction.

The facilitator should spend some time explaining the process to the group and providing everyone with paper and pens. The facilitator must also keep a check on the timing of the different stages and move the group on appropriately.

The story (5-10 mins).

The storyteller has to spend time before the session writing their story. The story is based around their experience of a particular issue/theme and examples should include a description of the event and their feelings about what happened and how it affected them. While the story is being told, it is important for listeners not to interrupt, to note down details of the story and ideas for questions and to respect confidentiality.

Reflection Circle (10 mins).

The listeners then quickly jot down their immediate reflections on the story: how is this story also my story? how similar/different is the story to my experience? Then they share their reflections within the group, one at a time with no interruptions (people can opt to pass).

Structured Dialogue (25-45 mins).

This is not an interrogation of the storyteller and it is important to respect different views and to use active listening skills. Several people in the group should be asked to make notes of additional information gained during this dialogue. This part of the process is based around four types of question:

"what?"

Description questions (What were the problems / issues / needs? Who identified them / how did they arise? What did you do? What were the successes / difficulties? How did it turn out?)

"why?"

Explanation questions (Why do you think it happened? Why did you/they react as you/they did? Why did you do what you did (the strategies or actions)? Why do you think it worked/didn't work?)

"so what?"

Synthesis questions (What have we learned? What remains confusing? How did people or relationships change? What unexpected outcomes occurred?)

"now what?"

Action questions (What will we do differently next time? What will be our next set of actions? What are the key lessons? What power do we have to do things more effectively in the future and how can we increase this power?)

Review Story Records (5 mins)

Each person shares their notes with the group. If only one story is used, for example in problem solving, generating a written record of the dialogue may not be important : a discussion around the notes followed by more dialogue around the story may be enough. In other situations however, for example in research or planning, recording insights for further reflection is very important. In these uses, the group will be listening to and discussing two or more stories on the same theme in order to see which insights are similar or different, and creating Insight Cards.

Create Insight Cards (15-20 mins)

The group creates 2-4 Insight Cards for each of the four types of question, or about 8-16 Cards altogether. This is not a fixed number, and some questions will produce more insights than others. Insights could include useful lessons/tips or questions/challenges that are still left: the main thing is that they represent something important and worth sharing with others outside the story group. Each insight is written on a separate piece of coloured card and should include enough detail so that it is understandable to people outside the group. The Insight Cards from each story group can then be arranged into common themes.

Strengths and Weaknesses

Storytelling is an empowering process which values the unique personal experience of members of a community. However it is essential to maintain confidentiality since without this, storytellers may be unwilling to reveal in enough detail the nature of their experience. It is an especially powerful tool when several stories are told by members of a community around the same theme. In this way the insights generated can share much in common and produce a

practical action plan which the whole community can commit to. The storytelling process may appeal more strongly to women than men.

Although the method should take about 60 - 90 minutes altogether, it can take longer if sensitive issues are raised which the group finds more difficult to discuss. The Story Dialogue method involves considerable commitment from all those taking part, especially the storyteller, but can yield a wealth of local expertise and information which can then be taken forward and used to challenge issues which communities feel strongly about.

Labonte, R., Feather, J. & Hills, M. (1999) 'A story/dialogue method for health promotion knowledge development and evaluation' *Health Education Research* Vol. 14 No.1, pp.39-50

Unabridged list of themes from story dialogue insight cards, developed during the second session of story dialogue held at CSEAR summer school, September 2006.

The emotional aspect of doing the accounts (as a volunteer) 'clouds' the story
-were you interviewed / had input to the volunteers's survey?

Still got to resolve 'measurable outcomes / £s' with the 'stories'

Social accounts to prove others wrong

SA can be misused if it is not carried out properly

Monetizing return on investment at micro-level may not be feasible

Voluntary roles – tensions (good – willingness/ involvement & bad – time, constraints / barriers)

Social accounting is new / unstructured both a problem and positive

Being an exemplar organisation confuses / influences / affects the social a/c production and understanding what they are (ditto Traidcraft)

Seeing the project from the perspective of others?

The accountability relationship - identify stakeholders?

Shared understanding of possible benefits of SA is critical for achieving shared responsibility

Communication between trustees and volunteers – more opportunities

Importance of trustees in continuing focus

Board of trustees being convinced is key

Convincing Trustees of value of social accounts – knowledge – communication

Social accounts to provide alternative social history of organisation

This 'story' is probably not about issues of external accountability / responsibility...it is a story about / within the organisation

How long does it take to reach the point where you can disengage?

Does the SA method need to be fixed and stable before you disengage?

Awareness of importance of process of social accounting - focus on what happened / happens rather than outcome

Importance of process

Having different agendas and tensions in the process are two separate issues (potentially / probably)

How important is formal accountability compared to informal accountability?

Accounting (process) vs Formal accounts

The value in the process of the social account

Status today? (& spin offs) Can we use it in the future?

Get feedback from all stakeholders re: value of the social account and make this visible

END PAGE