



ACCA UK AWARDS FOR SUSTAINABILITY REPORTING 2008

REAP SCOTLAND JOINT COMMENDATION FOR SME REPORTING

REAP promotes sustainable development by supporting social enterprise and environmental activities, and also by providing consultancy services. Based in Keith, in the north east of Scotland, REAP was established in 1997 as a Community Service Volunteers (CSV) project. In 2007, REAP decided to make the transition to independence from CSV, around the time its winning sustainability report was written.

During more than a decade of pioneering work in the voluntary sector, REAP has undertaken a wide range of initiatives with local groups and agencies, including community groups and voluntary organisations, taking forward projects and offering training and capacity building. REAP's winning Social Accounts 2005-6 is the third sustainability reporting document the organisation has produced. The Social Accounts were assessed and audited by an independent Social Audit Panel.

An important process

'Although not always expected of smaller organisations, social accounts have great value because they deliver transparency and allow an organisation to really evaluate its activities,' says Rod Lovie, REAP outreach officer and main author of the winning report. 'We have found the whole process invaluable as it gives us an opportunity to tell our stakeholders and our staff about what we've done and what we plan to do, thereby giving everyone involved in REAP the chance to review and identify longer term opportunities.'

Time and resources were significant issues for REAP as report production was all in house - and because it is a 'major exercise', Rod aims to deliver a report every second or third year. But despite the effort involved, Rod considers it vital that organisations such as REAP produce a social report, as it shows whether they are staying true to their aims. 'There is always a risk of 'mission creep' in the charitable sector,' explains Rod. 'It's easy to start neglecting core activities if asked to get involved in other areas. A social accounts document can reveal whether this is a fundamental issue which needs addressing.'

The 2005-6 report was particularly important as it recorded REAP's transition from being a part of CSV to becoming an independent body; a key aim was to show that REAP had a long-term strategy of its own, one worth the support of staff and stakeholders. The Social Accounts therefore had to both explain the reshaping and rebranding of the organisation, and also show where its future lay.

Stakeholder involvement

A distinguishing feature of REAP is the large number of stakeholders involved in its operation and work, and a key challenge for Rod was to involve as many of these stakeholders as possible in the reporting process. 'Our stakeholders include those bodies who fund us, such as local Councils, enterprise boards, and the NHS; the local voluntary groups who help implement our work; and other agencies and related charities that we are involved with. A further external stakeholder is the Charity Commission, which wants to see that we have clearly defined aims and that our outputs and outcomes reflect these aims, as do our achievements.'

Despite the fact that REAP is a relatively small organisation, there were too many stakeholders to involve in the research phase of the report so decisions had to be made as to who to leave out. 'We had to define the type of feedback which would be practical to obtain and which would be useful for the organisation. We therefore focused on those organisations which had commissioned work from REAP for the first time, and on those who had moved away from using REAP. In particular, we wanted to assess customer satisfaction, especially from the larger organisations, and feed that into the Social Accounts.'

Stakeholders were interviewed primarily by questionnaire, with help from an outside agency in collating staff questionnaires, in order to ensure confidentiality. This method proved very successful and cost-effective, and allowed Rod to make immediate contact with a wide variety of groups. An excellent return rate showed that REAP was held in high regard, and also demonstrated the fact that many stakeholders were happy to support REAP with time as well as with money. In addition to the questionnaires, REAP also held a stakeholder event which generated further, more personal feedback, and which directly fed into the two-year plan being developed by Rod and his team.

Another key stakeholder group is REAP's staff, including the Board which comprises volunteer directors and which signed off the final document. Staff involvement in the reporting process has proved very positive, comments Rod: 'It has made our staff more critical – in a positive way – of what they're doing, and as a result, they constantly assess ways to make things better.'

Future improvements

Rod plans to continue producing social accounts, especially as REAP is now an independent charity. 'As we have to produce an annual report and accounts, we will include a social audit every year, aiming to produce the full Social Accounts every second or third year,' he says. To achieve this, Rod is now streamlining the reporting process: 'My aim is to embed more social accounting measures into our day to day activities so that data is automatically generated throughout the reporting period, and easily integrated into the annual reports.' Rod also wants to re-focus the Social Accounts on 'outcomes' rather than 'outputs', an issue of particular importance to those bodies funding REAP's work: 'By keeping, in effect, a continual eye on what is happening in the organisation, we are better placed to show what we have achieved,' Rod explains. 'Funding bodies want to see tangible benefits resulting from their spend with us, but this can be difficult to quantify if, like REAP, you are mainly working with community groups and planning for future sustainability.'

'We plan, therefore, to change our stakeholder interaction in future, especially the full day event, so that we make sure we measure not just what we're doing, but whether what we're doing meets our aims. To do this, we plan to generate more regular feedback rather than deliver a retrospective assessment, and so we will hold activities such as focus groups which will yield data of greater quality, albeit less quantity, and which will be more timely. This type of data is very important, as we undertake a lot of activities and need to assess not only if the activity has been successful in its own right, but whether the activity was the best choice in the first place. It is hard to measure outcomes which are so intangible, and to identify where the real contribution is made, but it is empowering when done correctly.'

Despite having a strong environmental background, Rod had no practical experience of sustainability reporting when first taking on the task for REAP. But he has found it a challenging and highly satisfying experience: 'I have learnt so much about the process since writing the first report that I now find it very rewarding. Winning the ACCA Award is a great honour and represents a real boost for all those working in the voluntary sector.'