



## Community Enterprise Unit Ltd

Summary Social Accounts 2004-2005

*working with enterprising communities*

## Our Organisation

CEU Ltd is a not-for-private-profit worker co-operative, social enterprise and a company limited by guarantee, set up in March 1998. We are based in Exeter, in Devon, though our work takes us across the South West region, and into South Wales.

## Our Team

We have a small core team; from right to left:-



Debbie Stewart & Helen Vines – Social Enterprise Support Workers  
Alison Luscombe – Office Manager (part-time)  
Lorna Turner – Marketing Consultant (part-time)

Debbie and Helen are company directors and take shared responsibility for running the Co-op. We also have four associates, namely people with the relevant ethos and skills to complement ours and add to our capacity at peak times. Collectively we bring a diverse range of skills and experience to the work that we undertake.

## Our Services

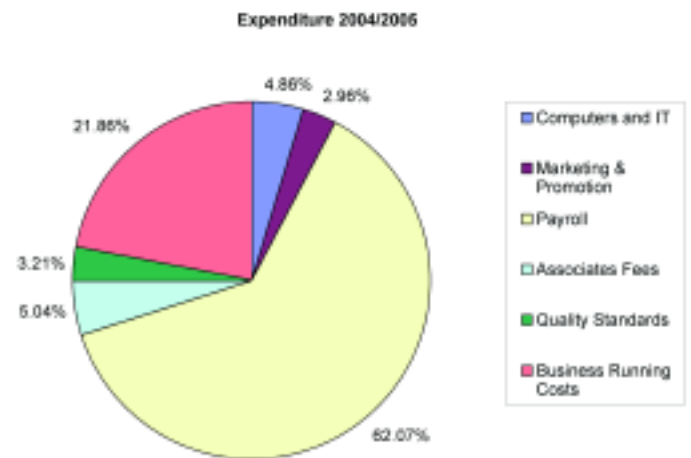
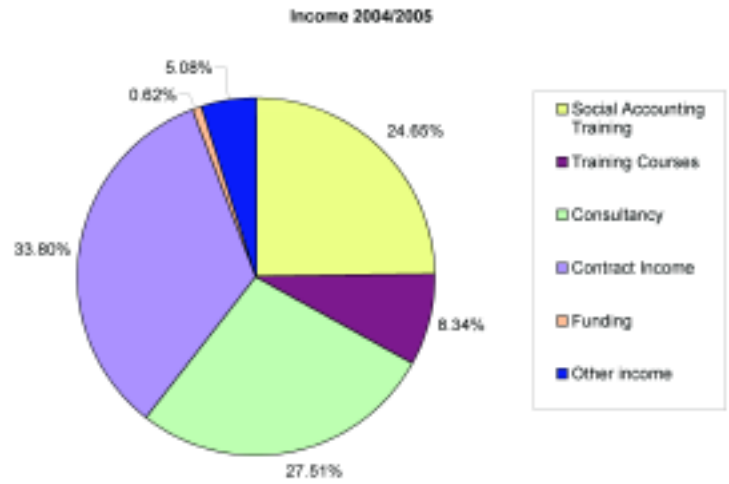
Our team has been delivering support to emerging and established social enterprises for seven years. We work with a range of organisations including community businesses, co-ops and development trusts plus agencies and partnerships supporting community-based regeneration.

We offer business and technical support as well as packages of training, advice and consultancy services to a range of community, public and private sector clients.

Our strap-line is  
**“working with enterprising communities”.**

## Our results – 2004/05

### Income and Expenditure



### Note to these accounts

1. During the year, we have been working towards 'Business Excellence Through Action' (BETA), during which we clarified that our work falls into three main areas. These are (i) Business Support, (ii) Social Accounting and Audit and (iii) Training and Facilitation. We will review our business objectives to reflect these areas next year, however for the purpose of these accounts we will report on the areas of work as our objectives currently stand.
2. The Social Accounting year was from 1st April 2004 to 31st March 2005 which is in line with our financial year.
3. All of our objectives have been consulted on during this year. 95 stakeholders were consulted, 45 responded. In addition, participants on all of our training courses were asked to evaluate the courses as we delivered them.

# Our Mission, Values, Objectives & Activities

## Mission Statement:

**To provide quality business advice, training and support to those working primarily for the benefit of the social economy, in the South West region.**

All of our stakeholders were asked how well they believed we had performed against our mission. Of the 44 responses, 10 stakeholders (23%) thought we were doing 'superbly', 26 (59%) thought we were doing 'well' and 5 (11%) thought we were 'average'. 3 stakeholders had 'no idea'. None of the stakeholders thought that we were doing 'not so well' or 'badly'. 1 person did not answer.

## Values:

We asked our stakeholders how well they thought we lived up to each of these values.

### Fostering positive partnerships - working mutually with honesty and integrity

75% of the 44 stakeholders who responded thought that we were doing 'superbly' or 'well'. 5 (11%) scored 'average', 6 (14%) had 'no idea'. This is also discussed further under objective 4.4.

### Enjoying what we do and celebrating what we achieve

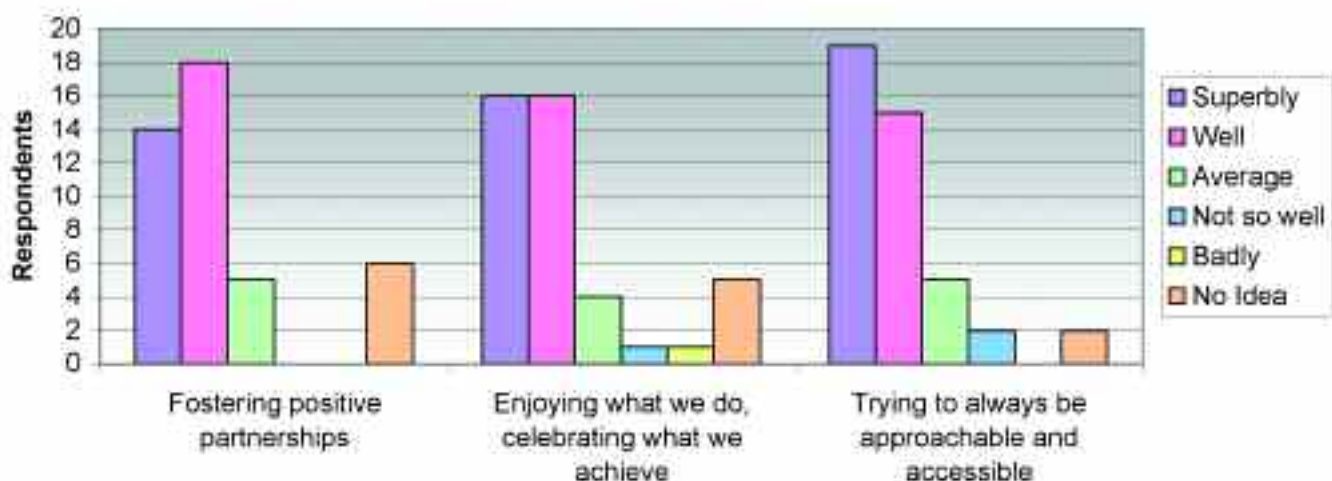
Out of the 44 stakeholders that answered this question, 32 people (73%) felt that we were either doing 'superbly' or 'well', 4 (10%) scored this question as 'average' and 5 (12%) had 'no idea'. 1 partner (2.5%) felt that we were doing 'badly'. 1 client (2.5%) felt that we were doing 'not so well'. Certainly the pressures of work meant some of our lunch dates were cancelled. On a positive note, we had three major celebrations; Ali's hen night in April 2004, the wedding in May and a fabulous Christmas lunch with our landlord.

### Trying to always be approachable and accessible

Of the 44 stakeholders that answered this question, 35 people (79%) felt that we were either doing 'superbly' or 'well', 5 (12%) scored this question as 'average' and 2 (5%) had 'no idea'.

One way we try to make ourselves accessible is by offering occasional evening or weekend work if the client cannot book in during office hours.

Feedback on values



## Being supportive of our peer team

Of the 44 stakeholders who answered this question, 31 (70%) felt that we were either doing 'superbly' or 'well', 3 (7%) scored this question as 'average' and 10 (23%) had 'no idea'.

## Supporting Fairtrade – through our social and local purchasing policy

All the tea and coffee we purchase is Fairtrade whenever possible and bought from local suppliers. The recent opening of a Co-op store, near the office, stocking a wide range of Fair Trade products has helped us live up to this value.

Of 44 stakeholders who answered this question, 20 (45.5%) felt that we were either doing 'superbly' or 'well', 4 (9%) scored this question as 'average' and 20 (45.5%) had 'no idea'.

## Treading lightly on the Earth – through our green housekeeping policy

Out of the 44 stakeholders that answered this question, 14 people (32%) felt that we were either doing 'superbly' or 'well', 7 (16%) scored this question as 'average' and 23 (52%) had 'no idea'. 1 person did not answer.

## Striving to be a fair and equitable employer

18 (41%) thought we were doing either 'superbly' or 'well', 2 (5%) thought we were 'average' and 24 (54%) of the 44 stakeholders had 'no idea'. We were encouraged that 20 of our stakeholders felt they knew us well enough to comment.

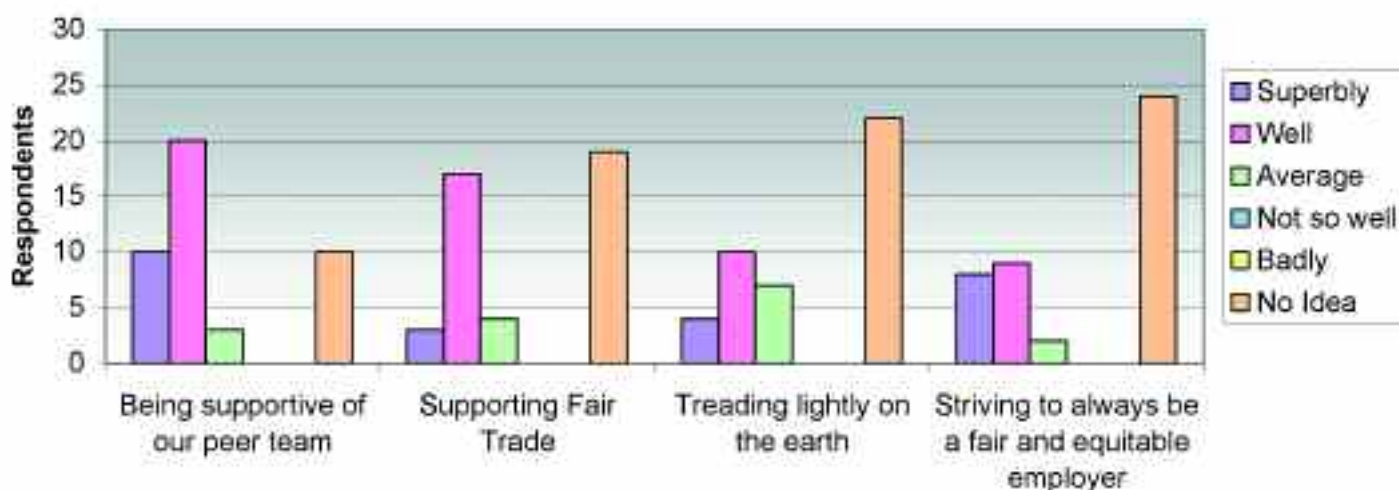
The values which have scored high on stakeholders 'not knowing' are those which are either internally focussed or values that we have not openly publicised.

We asked our stakeholders whether they knew any of our values. 26 (62%) said 'yes' and were able to recall some of them. 16 (38%) said 'no'. We were encouraged that so many of our stakeholders knew even some of our values. We then asked whether our values had an effect on them. Of 39 responses, 64% said that they did, 36% said that they didn't.

**“As another social enterprise it is essential that we work with a support agency which understands the context of our structure, but is also clear about its own ethos – one which we can relate to”**

– Client comment

Feedback on values



## Objective 1: The provision of a high quality training, information and support service through:

### 1.1 training programmes

In 2004/5 we provided the following training programmes:

- Two Open College Network Business Planning Courses, for North Cornwall Regeneration and Somerset County Council. Total 22 learners, 6 business plans produced, 5 x 2 credits at Level 3, 4 awaiting assessment
- Social Accounting and Audit (Merseyside OCN qualification optional) for Somerset Food Links / Health Promotion Team. 4 social accounts produced, total number of learners 11, total number of qualifications 2 (7 credits at Level 3)
- Social Accounting and Audit (Merseyside OCN qualification optional) for Somerset County Council Social Enterprise Team. 5 social accounts produced, total number of learners 10, total number of qualifications 4 (3 x 7 credits and 1 x 5 credits at Level 3)
- Social Accounting and Audit (Merseyside OCN qualification optional) for Communities First Support Network, South Wales (CFSN). 3 social accounts produced, total number of learners 14

In addition one-to-one support was provided to the Quality Co-ordinator of Somerset Information and Guidance Network. We 'fast-tracked' this person to enable them to produce audited social accounts and obtain the full 7 credits with Merseyside OCN.

We asked our trainees, clients and partners to tell us how well they thought we performed in 'Delivering a range of training, both accredited and non-accredited'. Out of the 24 responses, 19 (76%) thought we were doing either 'superbly' or 'well', 1 (4%) thought we were doing 'average', and 4 (17%) had 'no idea'.



*Bitesize Business  
Planning Training  
in action*

## 1.2 bespoke business support

We are now nearing the end of the second year of providing business support under the Small Business Service contract via Co-active in Exeter, East Devon, Teignbridge, Mid Devon and Torbay – total number of clients were 42 of which 21 were pre-starts, 21 were existing. We have also worked with social enterprises in Somerset as part of our Service Level Agreement with Somerset County Council – total number of clients 13, new enterprises started 5.

When asked how well we have delivered 'bespoke business support for potential and social enterprises'. Of the 24 that answered this question, 10 (42%) thought that we were doing either 'superbly' or 'well', 1 marked us as 'average', and 13 (54%) had 'no idea'. 10 of these were trainees which suggests that they were probably unaware of the other services offered.

## 1.3 maintaining an up to date website with links to useful and relevant sources of information

The website has been 'live' since July 2004. Since then, we have had 42,656 hits from 2,297 unique visitors showing significant repeat visits. The website has been regularly updated, providing information about CEU, posting events and jobs, and information for, or from, our clients and partners.

We asked our stakeholders how well they thought we had delivered this service. Out of the 23 stakeholders who answered this question, 11 (48%) thought that we were doing 'superbly' or 'well', 2 (9%) thought we were doing 'average' and 10 (43%) had no idea. 1 person didn't answer.

We asked our stakeholders if they had looked at our website. Out of 43 responses, 21 (48%) said 'yes' they had and 22 (52%) said 'no' they hadn't.

We recognise that there is still more work to be done and have engaged our Marketing Consultant to look at ways of improving the site.

**"The website could have some interactive sections e.g. register your interest in a service"**

- Client comment

## 1.4 delivery of facilitation, evaluation and strategic planning services

We have delivered 56½ days to 7 clients under this activity. Of the questionnaires returned, 12 stakeholders (50%) thought that we were doing 'superbly' or 'well' at this activity. No one thought that we were average but 9 out of the 13 trainees had 'no idea' about our other services.

### Evaluations

Our training is generally highly rated by attendees in terms of: level of explanation, depth of coverage, handouts, relevance, and trainer's approach. Feedback responses are mostly rated 1 & 2 on a scale from 1 (excellent) to 5 (poor). Venue and facilities do not always receive such favourable ratings, as we often have little control over the choice of venue and they can prove less than ideal.

Attendees' comments regarding what they have found most useful and what they have learnt are generally in accordance with the learning objectives of the courses. Many have also found the interaction with other attendees and learning about other people's work and projects to be particularly useful.

**"The whole session put order into my ideas & thoughts for our community project"**

- Attendee comment

### Recommendations

- Undertake further impact assessment and develop some case studies which can be used in support of this work
- Analyse unmet training needs of our existing and potential clients to help us to develop appropriate services
- Plan the delivery of our business support services early on in the new contract year to enable us to target our services to deliver more effectively
- Promote training and evaluation services more actively

## Objective 2: The promotion of CEU as the leading light in Social Accounting and Audit in the South West through:

### 2.1 being an active member of the Devon VEST network

This is an informal network comprising 6 social enterprises / voluntary / community organisations. 4 meetings were held during the year.

We asked those who had been through the Devon and Somerset Social Accounting programmes (18) if they were a member of a social accounting network. Of the 11 that replied, 5 said 'yes' and 6 said 'no'.

The Network is currently unresourced and we will be exploring the demand for such a network and how it may be resourced.

### 2.2 undertaking social accounting and audit for CEU

We asked our stakeholders whether we should be using this as our own monitoring and evaluation tool. In summary, 29 (65%) of respondents thought that we should.

We have given more time and resource to the process this year. Hopefully this is reflected both in this summary and our full report which is available on the website.

### 2.3 being an active member of the UK Social Audit Network (UKSAN)

We were a founding member of the UKSAN and have continued to play an active role;

- Contributing to the development of the new UKSAN workbook
- Writing a bid on behalf of the Network
- Delivering a presentation and workshop at the UKSAN Wales regional event (Jan 05)
- Promoting UKSAN at events and training opportunities
- Co-delivering Audit Panel Chairs' training in Yorkshire (Mar 05)
- Bidding to deliver social accounting training in 2005 incorporating the new materials

- 3 days supporting a VEST graduate to become a UKSAN approved panel chair
- With the exception of the work in Yorkshire, this is delivered as in-kind time.



*Tamar AONB (Area of Outstanding Natural Beauty), Community Consultation.*

### 2.4 planning and delivery of further VEST training programmes

The main programmes have been detailed in Objective 1 however some of these have been delivered under a new model of training that we have developed for the client.

For the Communities First Support Network, we delivered 10 training sessions to 6 social enterprises plus 3 days training to development agency staff who were then 'buddied up' with a social enterprise to provide local support.

Quotes from attendees:

**"The pieces of the jigsaw began to fit together"**

**"Really enjoyed session – see you soon"**

We are also working with John Pearce to deliver a programme to Cylch (Wales Community Recycling Network) under a new model to establish social accounting systems for their own organisations and gear them up to train members.

We delivered a taster session to BACEN (Bristol Area Community Enterprise Network) and a number of key social enterprises. Positive feedback was received and we hope this may lead to a full programme.

We asked stakeholders what impact social accounting training has had on their organisation and here is one of the comments:

**“Helped us look at ourselves in a detached manner : gave us a consultation baseline to work from”**

– Network member



COMMACT Conference, Debbie with international colleagues.

## **2.5 the regular chairing of Social Audit Panels in order to maintain our UKSAN approved status**

We chaired 12 panels in Somerset (9) and Wales (3) including the first bi-lingual Welsh/English panel examining the first set of accounts written in Welsh. Auditor profiles for Debbie and Helen can now be found on the UKSAN website [www. socialauditnetwork.org.uk](http://www.socialauditnetwork.org.uk)

## **2.6 co-developing a training package for chairs and support workers**

We have carried out the following towards achieving this activity:

- Developing a bid with UKSAN including training for panel chairs
- Delivering a Panellists’ briefing as part of the Welsh VEST programme which led to interest from some attendees in becoming panel chairs
- Delivering 3 days of training to support workers as part of the Wales VEST programme
- Negotiating opportunities for potential chairs to engage and be mentored on panels including our own
- Planning and delivering Chairs’ training to 8 people in Yorkshire, with UKSAN
- Commencing work with Cylch including provision of social accounting and training to support workers to be passed on to their members

**“(I liked) quality of handouts and clarity of programme”**

- Attendee comment

## **2.7 establishment of the demand for setting up a South West SAN network**

As with the Devon VEST network we will be exploring the level of demand for a regional SAN network through forthcoming events.

### **Recommendations**

- Build more robust evaluation mechanisms to capture learning and best practise
- Continue to work with UKSAN and nef to further develop our experience and expertise and potentially to encompass other Quality and Impact methods
- Explore resources to develop case studies which could complement UKSAN materials
- Gauge levels of interest initially from Business Advisor Network and existing social accountants about interest in establishing a social audit network, or Quality and Impact Network

### **Objective 3: Continuously improving quality in all areas of the co-op's operations by:**

#### **3.1 investing realistic time and resources in the personal and professional development of our team members**

Training and development needs are identified and, if appropriate, staff are encouraged to pursue them however we recognise that workloads have meant that following up on this has not always been possible.

#### **3.2 implementing and monitoring policies and procedures in relation to our social, environmental, business and financial performance**

For commentary on Social Accounting, see 3.4. Our environmental policies and procedures are detailed in the full report, section 9.

Ali's motivation to develop her skills has ensured that the team now have much better financial information for management meetings. We recognise that there is still room for improvement in our business and financial performance. (see also 3.5)



#### **3.3 striving to ensure the co-op's members maintain a healthy work : life balance**

We asked staff how well they thought we were doing in ensuring that all of our employees are well supported, able to progress their personal development, and achieve a good work/life balance. One member of staff (33%) felt that this was 'average' and 2 members of staff (67%) thought that we were doing 'not so well'.

There has been significant pressure on the team during the year and we recognise that we need an additional trainer and facilitator, plus a Modern Apprentice to assist with the office duties and develop on-the-job skills.

#### **3.4 continuing to use social accounting and audit as a method to monitor and evaluate our business, environmental and social performance**

This is our second full set of social accounts.

29 stakeholders (65%) thought that 'yes' we should continue to use social accounting as our monitoring and evaluation tool which is really encouraging given social accounting is a fundamental part of our work. We also asked our stakeholders 'Can you suggest any improvements in our monitoring and evaluation system which you would like to see'. This was one of the comments:

**"There needs to be a system for feedback and evaluation following on from business advice, and a chance to review and reflect on progress after the initial work is completed. I know this poses a resource issue but it is a very important element of business"**

– Client comment

*Coops UK Visit, Helen with Dame Pauline Green, Chris Herries and John Goodman.*

### **3.5 achieving and maintaining the appropriate Quality Standards for our sector**

'Investors in People' – this was achieved in March 2004 and will be reassessed in 2007.

'Business Excellence Through Action' – we have embraced the process and identified actions, some of which have been implemented.

As a co-operative everyone has equal status within the Company but not having a leader had become a hindrance in some areas. An important decision was made to appoint leaders in key areas of the delivery of our services and organisational development.

We have rationalised our internal meetings and reviewed their structure, purpose and content with a view to saving time and being more focussed. We are developing a new long-term strategy and targets for the company. These are all underway.

**“IIP worthwhile (maybe) but it felt like a lot of paper-pushing to prove what we already did a lot of. BETA, fantastic and has helped enormously – in no small part down to the role Terry played in supporting us through it.**

– Staff comment

'Small Firms Enterprise Development Initiative (SFEDI)' - We are contractually required to meet these Business Advisor Standards to deliver the SBS work. We hope to complete this early in the new year.

We asked our stakeholders if they felt that if it was 'important for CEU to achieve and maintain appropriate standards.' 35 (83%) of respondents felt that we should achieve and maintain standards, 2 people did not answer this question.

### **Objective 4: To consolidate CEU's financial independence and sustainability through:**

#### **4.1 securing contracts and grants to deliver our services**

We are confident through the renewal of existing contracts plus new contracts gained that we are increasing our long-term financial sustainability. All of this has been achieved through word-of-mouth recommendations, not overt marketing.

We have put time into bidding for funds to two particular initiatives (Enterprise Development Initiative and joint bid with UKSAN, see Objective 2) which unfortunately didn't reap results this time.

We have taken on smaller pieces of work when we have been available, however, we have turned down offers for tenders due to lack of short-term capacity. Additional staffing, as mentioned before, will allow us to address this.

#### **4.2 development and use of a diverse range of assets including a skilled team of employees, associates and suppliers**

We have several suppliers with whom we have developed a close relationship as the following comment shows:

**“Treated as a partner rather than supplier is far more rewarding”**

- Supplier comment

#### **4.3 maximising the income generating potential of our services by developing an appropriate portfolio of training courses, products and support packages in support of the identified needs**

There are two key pieces of work underway; the new UKSAN Social Accounting and Audit manual, which we will use as core material for new training programmes, and a new series of workshops for Somerset County Council for which we have joint copyright so will be able to use outside of Somerset in the future.

Additional capacity will allow us to invest more time in developing other opportunities.

We asked our trainees and clients 'how much market demand they feel there is for services which we provide'. Of the 21 respondents, 12 felt that there would be 'a lot', 5 'a little', 2 'not much', and 2 'not sure'.

**"There is demand in that most organisations in the Third Sector need your kind of help. But how to get through to them is a different matter"**

- Client comment

#### **4.4 raising its profile through a programme of high quality and targeted marketing, networking and partnership working**

This year we have developed a new corporate image with the help of our Marketing Consultant, Lorna Turner and our designer Jake Ferguson of Think Tank Productions.

We recognise that there is still much to do but have established a team leader for marketing and have contracted Lorna for half a day per week on a three month trial basis.

Time is limited for networking as income-generating work has to take priority and we are a small team. We recognise the potential here but also have acknowledged that time spent networking needs to be budgeted for and monitored.



COMMACT Conference, international networking by Debbie and Helen.

Being actively involved in Regional Infrastructure for Social Economy (RISE) and Wessex Reinvestment Trust (WRT) as partners has been an excellent investment of our time and has resulted in some really good new partners as well as providing the opportunity to successfully bid for work.

This report is a summary of our performance against our objectives during 2004/5. We believe that this is a fair reflection of the social accounts, but for those who would like more detail the full report is on our website. We recognise and appreciate the work involved of others and have detailed this below, but we also recognise the enormous task that Ali undertook as team leader in coordinating and managing this project. A big 'thank you' to you!

Producing these Social Accounts relies on assistance from others and we would like to express thanks to the following people and organisations for their contributions:

1) Verification Panel Members  
David Folland - Consultant  
Terry Hoban - Business Link Devon & Cornwall  
John Pearce - Community Enterprise Consultancy and Research

2) All of the 45 stakeholders who took the time to complete the questionnaires and let us know what they really think, you know who you are!

3) Julie Harris and Project Cosmic for your help with the consultation process

4) Lorna Turner and Jake Ferguson for the copywriting and designing of this report

A full copy of the Social Accounts is available from us at a cost of £10.00 to cover printing and postage. Please send SAE with cheque payable to CEU Ltd to the address below, or you can download a free copy from our website [www.ceultd.co.uk](http://www.ceultd.co.uk)

Please feel free to email comments about this report or, more generally, our services to the address on the back cover. We value your feedback.



*Plymouth Community Partnership Staff and Board Away Day*



*UKSAN/Cylch Regional seminar*



*Ali demonstrating Fairtrade products, Social Audit Trail, 2005*

## COMMUNITY ENTERPRISE UNIT LIMITED Social Audit Statement 2004/5

The Social Audit Panel has examined the draft Social Accounts submitted to us and discussed them in detail with Alison Luscombe, Debbie Stewart and Helen Vines of CEU Ltd. at the Social Audit Panel meeting held on 21 March 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 the notes of the Social Audit Panel Meeting (1). We 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 Social Accounts are free from material mis-statement and present a fair and balanced view of the performance of CEU Ltd. as measured against its stated values, its social and environmental objectives and the views of the stakeholders who were consulted.

In the 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) that the wording of CEU's values be reviewed and consideration given to distinguishing between those which determine how CEU deals with other people and the environment and those which relate to internal workings;
- ii) that CEU consider exploring and reporting on its economic impact more fully;
- iii) that CEU develop ways of "digging deeper" with some stakeholders to more fully explore the impact of CEU's work and involvement with them, maybe especially trainees.

The members of the Social Audit Panel were:

- a) John Pearce, Community Enterprise Consultancy & Research
- b) David Folland, Folland Associates
- c) Terry Haban, Business Link Devon and Cornwall

Signed:   
Chair of the Social Audit Panel

Dated: 18 May 2005

(1) The notes of the Social Audit Panel meeting form part of the Social Accounting and Auditing process and may, by arrangement, be inspected at the offices of CEU Ltd. at 69a Sidwell Street, Exeter. Members of the Social Audit Panel have noted in an individual capacity.



**Community Enterprise Unit Limited**  
69a Sidwell Street  
Exeter Devon  
EX4 6PH

Tel: 01392 666281  
Fax: 01392 666288  
www.ceultd.co.uk  
email: info@ceultd.co.uk



INVESTOR IN PEOPLE

Marketing Consultant: Lorna Turner  
Designed by: Think Tank Productions  
Printed by: Exe Valley Dataset Ltd

Front cover, main picture: Plymouth Community Partnership, Staff and Board Away Day  
Top pictures from left to right: COMMACT Conference; Cylch, Social Accounting workshop in action; RISE/C3 Quality and Impact Seminar