

WHAT WAS IT LIKE? THE EXPERIENCE (SO FAR) OF DOING A SOCIAL ACCOUNT OF JESMOND SWIMMING PROJECT

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Context

This paper describes the ongoing endeavour to include social accounts within a social enterprise. Jesmond Swimming Project (JSP) was a finalist in the 2002 DTI Enterprising Solutions Awards, providing swimming and related recreational facilities for the community of Jesmond, Newcastle upon Tyne. It was established in 1991, in order to reopen and run Jesmond Swimming Pool, which had been closed by the Council earlier that year, as part of a round of budget cuts. It is a charity and limited company.

In 2003 the project completed a refurbishment of its building with a £750,000 lottery grant (total project cost £1.3m). This has increased the level of activity for the project as it now provides additional gym facilities and other activities within a community room. JSP has been awarded Investors in People (IiP) for the third time, and is used by Sport England as a model of good practice. Advice has been given by JSP to many other similar organizations throughout the UK. The pool has managed to increase its income and usage over the years, and has shown a surplus in each of its 13 years of operations. In a climate where public leisure facilities normally lose money, this is an amazing achievement. As with many organizations, there are many activities that are recorded but not captured within an easily accessible format and the social account amongst many other things can provide an approach to overcome this.

Social accounting

Since the building has been refurbished there have been changes to JSP and in order to review 'where are we' and 'where do we want to be', the trustees decided to include social accounting within the business for the first time in 2004 after considerable deliberation and some resistance over an eight month period. This paper examines the perceived barriers to acceptance, the experience of implementing a social account and the resulting reactions and actions from it.

Social accounting seeks engagement and the changing of practice yet imagining, engagement and changing practice are not easy activities to undertake (Gray, 2002: 698). This study seeks to develop social accounting within a local community organisation, being grounded in the principles of democracy and accountability. Through action research the social account of JSP is being developed to demonstrate engagement with practice. The use of action research in accounting information systems research is seen to allow the pursuit of twin goals - useful knowledge and the creation of active plans for organisational and/or social change (Baker, 2000).

The perceived benefits of the social account are viewed with differing levels of importance and from multi-perspectives within JSP. The project managers' view is that the social account will keep records in one place, a useful tool for developing new activities and to support future applications for grants and assistance from the community. Thus the social account can assist the organisation in reporting on its acknowledged responsibilities to users, customers and supporters (Gray, 2002). The trustees also view the social account from different perspectives and with different emphasis for example, on where the organization is currently and for future vision. The current social account was started by reviewing major stakeholders', the staffs' and customers' views on our objectives and this has resulted in a document that will generate increased communication between JSP its major stakeholders and the local and wider community.

References

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