



# Collaborative Accounting 2006 – 2014

A plan for regional collaboration  
between Community Accounting  
and Payroll Services in Yorkshire  
and the Humber  
February 2006

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# 1 ~ Summary

## 1.1 Background and purpose

This document outlines a strategy and action plan to assist community accounting and community payroll schemes in Yorkshire and the Humber to collaborate. The aim of collaboration is to:

“Work ... towards the 2014 vision of a modernised infrastructure for the VCS, and identifying if there are areas (and if so what areas), that can be more effectively done at a regional level in order for that vision to be fulfilled.”

It has been produced by an informal coalition of community accounting and community payroll schemes in the region.

The strategy and action plan in this document aims to be part of a larger Regional Infrastructure Development Plan for Yorkshire and the Humber 2006 to 2014.

This plan acknowledges that a number of development activities around collaboration by community accountancy services are currently in the process of development. The environment in which this plan would be delivered is a fast changing one. It will therefore also need to be flexible and to adapt in line with other relevant activities.

## 1.2 Strategic aims of collaboration – 2006 to 2014

This document outlines a strategy for collaboration. This describes how services to frontline organisations will be improved through:

- ★ Sharing information and resources.

- ★ Reducing duplication of back-office functions carried out within the participating organisations.
- ★ Providing peer support and joint training for personal and professional development of staff and volunteers.
- ★ Working together to increase understanding and knowledge of the market within which these schemes operate and developing marketing and charging plans in collaboration.

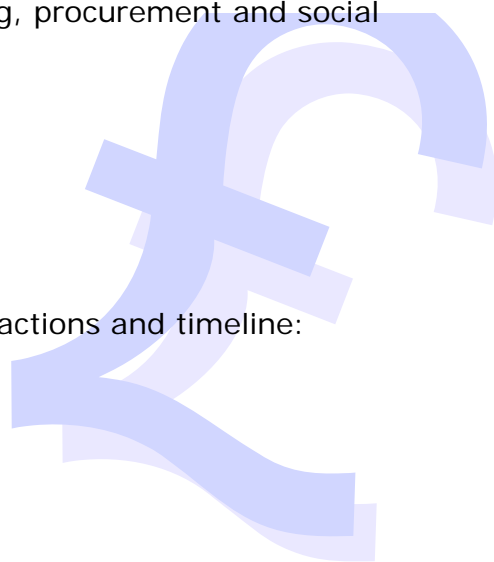
### **1.3 Priorities for collaboration – 2006 to 2014**

The report describes how the strategy will be achieved through the following priority actions:

- ★ Area for action 1 ~ Reviewing how to share information and resources.
- ★ Area for action 2 ~ Marketing and market research.
- ★ Area for action 3 ~ Developing paid time for collaboration.
- ★ Area for action 4 ~ Joint work around costings and charges.
- ★ Area for action 5 ~ Training for CAS/Payroll staff.
- ★ Area for action 6 ~ Collaboration around delivery of training to customer groups.
- ★ Area for action 7 ~ Contracting, procurement and social enterprise.

### **1.4 Actions and timeline**

The action plan includes the following actions and timeline:



<p><b>2006</b></p>	<ul style="list-style-type: none"> <li>★ Review this action plan in the light of national community accountancy activities as commissioned by the National Finance Hub.</li> <li>★ Carry out an email mapping of all projects in the region to establish current situation.</li> <li>★ Establish a working group to oversee the mapping and action plan.</li> <li>★ Establish a regional email network.</li> <li>★ Run an initial 'marketing ourselves' training session.</li> <li>★ Secure funding to enable paid time for collaboration.</li> <li>★ Activity to share details of costs and charges and review potential for standardisation.</li> <li>★ Work around money laundering regulations.</li> </ul>
<p><b>2007</b></p>	<ul style="list-style-type: none"> <li>★ Establish regional resource website.</li> <li>★ Undertake a detailed market research study.</li> <li>★ Undertake a training needs analysis.</li> <li>★ Organise joint training programme.</li> </ul>
<p><b>2008</b></p>	<ul style="list-style-type: none"> <li>★ Develop a marketing strategy and plan.</li> <li>★ Support individual CAS work around procurement / contracting.</li> </ul>
<p><b>2009</b></p>	<ul style="list-style-type: none"> <li>★ Review potential for work sharing between schemes.</li> <li>★ Education activity around the need for charge for services.</li> </ul>

<b>2010</b>	<ul style="list-style-type: none"> <li>★ Review support systems that might be available for single person services.</li> <li>★ Undertake a review looking at how collaboration around training delivery might be undertaken.</li> </ul>
<b>2011</b>	<ul style="list-style-type: none"> <li>★ Look at how collaboration can lead to increased services for social enterprises.</li> <li>★ Define and publicise the role of CAS's with regard to social enterprises.</li> </ul>
<b>2012</b>	<ul style="list-style-type: none"> <li>★ Support sub-regional and regional treasurers networks.</li> </ul>
<b>2013</b>	
<b>2014</b>	
<b>Ongoing</b>	<ul style="list-style-type: none"> <li>★ Annual impact survey.</li> </ul>





## 2 ~ Background

### 2.1 Organisations involved

This plan has been developed by an informal working coalition of:

- ★ Community accountancy services operating within the Yorkshire and Humber region
- ★ Community payroll services operating within the Yorkshire and Humber region.

The organisations involved are:

- ★ Bradford Community Payroll and Accounts.
- ★ Humberside Community Accounting Service.
- ★ North Yorkshire Forum for Voluntary Organisations.
- ★ Voluntary Action Leeds.
- ★ Voluntary Action Rotherham.
- ★ Voluntary Action Sheffield.
- ★ West Yorkshire Community Accounting Service.
- ★ York Council for Voluntary Service.

### 2.2 Regional Infrastructure Development Plan for Yorkshire and the Humber 2005/06

The process to develop a regional plan for collaboration is one of a number of 'bold short term investments' outlined in A Regional Infrastructure Development Plan for Yorkshire and the Humber

2005/06<sup>1</sup>. This is a plan, which outlines activity within the Yorkshire and Humber region to meet the aims of the national ChangeUp strategy, which is explained in 2.7.

### **2.3 What are community accountancy and payroll services?**

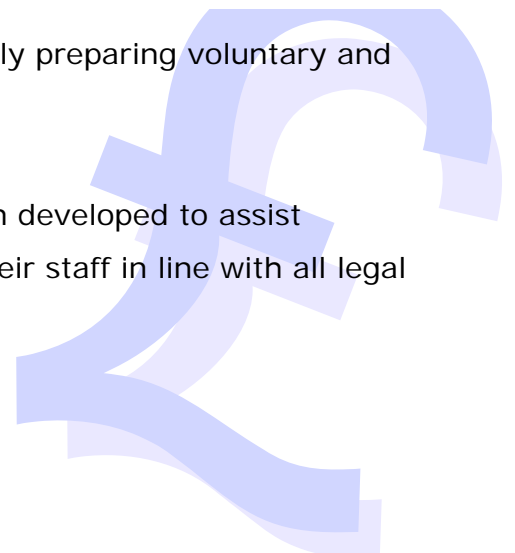
Community accountancy services (CASs) exist to assist voluntary and community groups to manage their money. The services offered to groups differ from project to project but can include:

- ★ Information and resources – Providing information to voluntary and community groups on financial management issues. This might be through online information, briefing sheets, how to toolkits, regular newsletters etc.
- ★ Group support – Working on a one to one basis with individual groups to help them with financial management issues. This might be to help draw up budgets, develop new financial and accounting systems, computerisation, working with and supporting treasurers etc.
- ★ Independent examination – Carrying out examinations of voluntary and community group accounts. The level of examination / audit required by groups differs depending on the size and legal status of groups, who their funders are and the amount of money they have going through their accounts. Different community accounting services offer different levels of examination.
- ★ Bookkeeping services – Actually preparing voluntary and community groups books.

Community payroll services have been developed to assist organisations with paying wages to their staff in line with all legal

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<sup>1</sup> The Regional Forum, 2005



requirements. As with accountancy services, the service offered differs. Services on offer in Yorkshire and the Humber include:

- ★ Calculation of PAYE tax and national insurance.
- ★ Payment of tax and national insurance.
- ★ Preparation of payslips.
- ★ Paying salaries into employees bank accounts via BACS payments.
- ★ Management and administration of sickness pay, maternity pay, paternity pay, tax credit payments etc.

## **2.4 Legal structures**

Services are either established as independent organisations or are projects within a wider voluntary and community sector infrastructure organisation. Most projects charge groups for services but still rely on an element of subsidy.

## **2.5 Projects in Yorkshire and the Humber**

The information below was correct for organisations as at February 2006.

### **Voluntary Action Leeds**

Voluntary Action Leeds payroll service has been established for 14 years, it was originally set up as a department within VA-L but since December 2005 it became a self funding service.

They currently have 145 organisation payrolls covering 750 employees.

### **Voluntary Action Rotherham**

This is a pilot CAS run as part of Voluntary Action Rotherham with a part-time community accountant. It is currently trying to get funding for a full-time worker. It offers bookkeeping and

independent examinations to groups. Most work is charged on an hourly rate and does not meet all the costs; income from fees just covers salary costs and general running expenses.

VAR's Payroll Bureau Service supports voluntary and community organisations with a monthly payroll service, relieving them of the time and headache in the calculation of salary payments and providing guidance with paying their employees along with their obligations to other governing bodies, e.g. Inland Revenue, Pension providers. The service covers preparation of the Employer's Annual Return, supply of P14's, P60's and the facility to file direct online with Inland Revenue

### **Voluntary Action Sheffield**

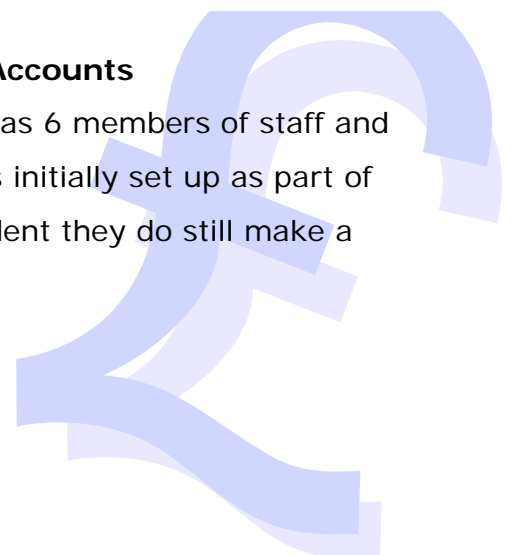
Voluntary Action Sheffield has a team with 6 staff members providing both CAS and payroll services to local groups.

The payroll element is self-sufficient with 2 part time staff dealing with 170 groups and 800 employees and makes a small profit from its charges.

The CAS service completes in excess of 100 Independent examinations per year and also provides group support, training (as part of the VAS training programme), tailored training and has a team of volunteers supervised by a volunteer coordinator. Currently funded by Sheffield City Council, Lloyds TSB and (from April 06) Yorkshire Forward. Some services are charged for at a set rate.

### **Bradford Community Payroll and Accounts**

This long-established payroll project has 6 members of staff and is an independent organisation. It was initially set up as part of Bradford CVS; although now independent they do still make a financial donation to CVS.



They currently deal with about 350 payrolls for 3000 employees and do have a few non-voluntary sector organisations for which they do the payroll.

They receive some funding from Bradford Council, which helps with reducing charges for local groups.

### **Humberside Community Accounting Service**

This is a recently formed partnership by 4 CVS's already delivering Community Accounting Services and some payroll services within Humberside- Hull, East Riding, Scunthorpe and North East Lincolnshire.

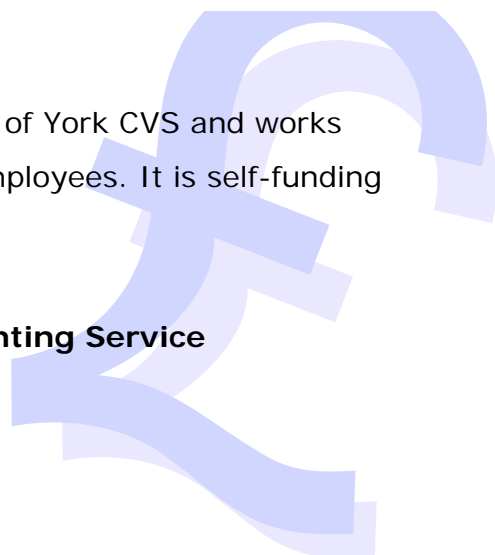
The Community Accounting team is made up of a representative from each partnership body. No formal structure has yet been established and the CAS has major issues with funding at the moment in particular a funding gap in summer next year. They are in the process of trying to formulate a charging structure although has found resistance from groups being unwilling to pay for services.

### **York Council for Voluntary Service**

This service was established 10 years ago as a pilot, structured as a project of the CVS. It initially grew due to a consortium in the Vale of York funded by the National Lottery. It now has a small grant from the City of York Council and some specific Childcare funding to work with childcare groups. The CAS function is provided by 1 community accountant who only works in the York area and can provide training.

The payroll service is provided as part of York CVS and works with 55 organisations covering 350 employees. It is self-funding and makes a small profit.

### **West Yorkshire Community Accounting Service**



WYCAS has been running for 6 years. It was initially set up to just cover Bradford and Leeds but it has recently expanded to cover the whole of the West Yorkshire region.

The service employs 12 staff and has over 700 groups on its database; it completes approx 180 independent examinations each year. The services offered are one-to-one and group support and training, independent examinations, free telephone advice line, training courses, and newsletter and good practice guides. It is currently funded by Bradford MDC, Leeds CC, Lloyds TSB, Lottery Fund, Change Up and also receives European funding.

Some services are charged for at an hourly rate depending on the size of the group.

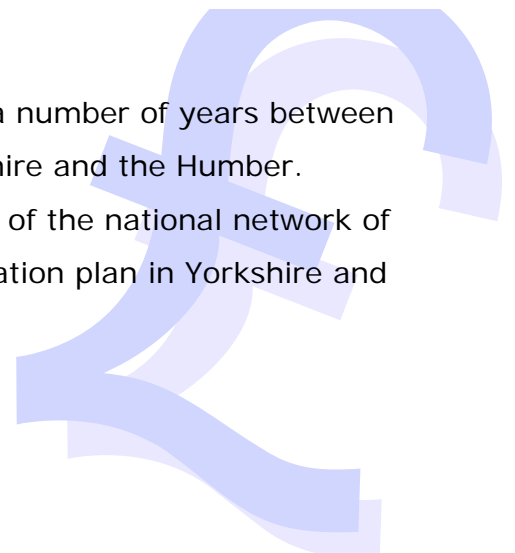
### **North Yorkshire support**

North Yorkshire Forum for Voluntary Organisations provides a financial/accountancy support as a single person facility for three different groups in North Yorkshire. The service provided includes providing actual financial services such as ongoing bookkeeping and administration, not just examination or consultancy.

A single person facility supports 4 voluntary organisations within the Hambleton district of North Yorkshire. The service provided covers actual financial services such as bookkeeping, administration and payroll, together with preparation & delivery of final accounts for external audit.

## **2.6 Previous collaboration**

Informal links have been in place for a number of years between the CAS and payroll services in Yorkshire and the Humber. Additionally, all services are members of the national network of CAS's. This is the first formal collaboration plan in Yorkshire and the Humber.



## 2.7 ChangeUp

ChangeUp is a national government initiative. It has an overall aim:

“ChangeUp's aim is that by 2014 the needs of frontline voluntary and community organisations will be met by support which is:

- ★ Available nationwide.
- ★ Structured for maximum efficiency.
- ★ Offering excellent provision.
- ★ Accessible to all.
- ★ Truly reflecting and promoting diversity.
- ★ Sustainably funded.”

The ChangeUp Strategy describes the basic architecture of support which frontline organisations need as agreed with the voluntary and community sector. ChangeUp activity has been taking place at national, regional and sub regional levels.

### **National:**

ChangeUp has funded and supported 6 national hubs of expertise and excellence. These are:

- ★ Governance Hub - information to help trustees of VCS organisations to build governance capacity and enhance their skills
- ★ ICT Hub - a co-ordinated framework of ICT guidance, good practice, advice and support for voluntary and community organisations, accessible at a local level
- ★ Performance Improvement Hub - guidance for local, sub-regional, regional and national infrastructure organisations to help improve the quality and quantity of

support they can offer to voluntary and community organisations.

- ★ Volunteering Hub - a range of resources for anyone who works with or manages volunteers as well as to those who want to volunteer
- ★ Workforce Development Hub - information and news on skills development and good employment practice for VCS organisations

### **The National Finance Hub**

The 6th national hub is a national **Finance Hub**<sup>2</sup>. The lead body for this hub is the Charities Aid Foundation. Although mainly concerned with funding and income issues, the business plan for the hub includes an identified priority to ensure that groups receive guidance on budgeting and accounting for funds received. It should be noted, however, that most community accounting and payroll development delivered as part of ChangeUp will take place either regionally or sub-regionally.

As part of its national business plan, the Finance Hub has put out to tender a major piece of work that aims to:

“Examine existing provision and report on the development of the infrastructure required to support a community accountancy service, to make recommendations and to advise on risks and on areas, with full costs, of optimum investment in year two (2006/7)<sup>3</sup>.”

At the time of writing this report, the tender process is in train. It is likely, however that resulting activity will include significant mapping of existing community accountancy/finance support services and gaps. Depending on the outcome of the research

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<sup>2</sup> <http://www.cafonline.org/policy/>

<sup>3</sup> CAF – Finance Hub. Invitation to tender – Tender Reference FH3

carried out through this tender, the end might be further activity funded or organised at a national level (which might include regional delivery) to support elements of work included in this action plan. It is therefore essential that this plan is revised in the light of the actual outcome of this tendered activity and that duplication does not occur.

### **Regionally**

Regional ChangeUp funds in Yorkshire and the Humber have been used to support a number of 'bold short term investments' to support the development of regional activity by providers of voluntary and community sector infrastructure. The investments are outlined in the Regional Infrastructure Development Plan for Yorkshire and the Humber 2005/06. One such investment includes the production of this plan:

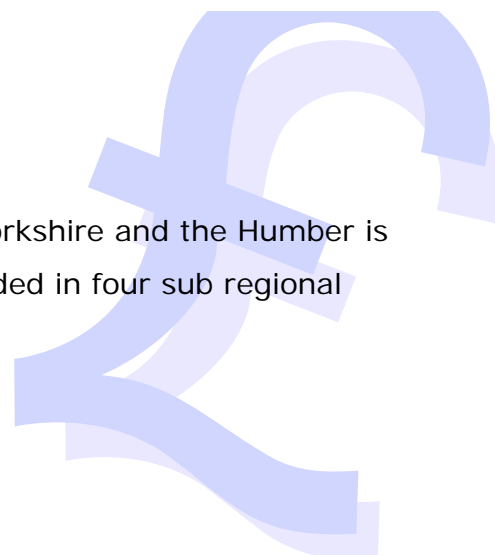
"Work will be undertaken on planning for Community Accounting Schemes (CAS's) across Yorkshire and Humber towards the 2014 vision of a modernised infrastructure for the VCS, and identifying if there are areas (and if so what areas), that can be more effectively done at a regional level in order for that vision to be fulfilled."

The 2005/06 plan will be further developed by the Regional Forum into a long term strategy to cover the period up to 2014. This document therefore identifies the strategy and action plan for regional collaboration for community accountancy and payroll services for that period for inclusion in the longer-term regional plan.

### **Sub regional activity**

The majority of ChangeUp spend in Yorkshire and the Humber is being made to address priorities included in four sub regional plans covering:

- ★ Humber



- ★ North Yorkshire
- ★ South Yorkshire
- ★ West Yorkshire.

Specific community accountancy support is as follows:

### **Humberside**

To provide community accountancy – one to one support, accountancy services and training through:

- ★ Community accountancy services
- ★ Developing the Treasurers Network
- ★ Coordination and marketing for Humber CAS

### **West Yorkshire**

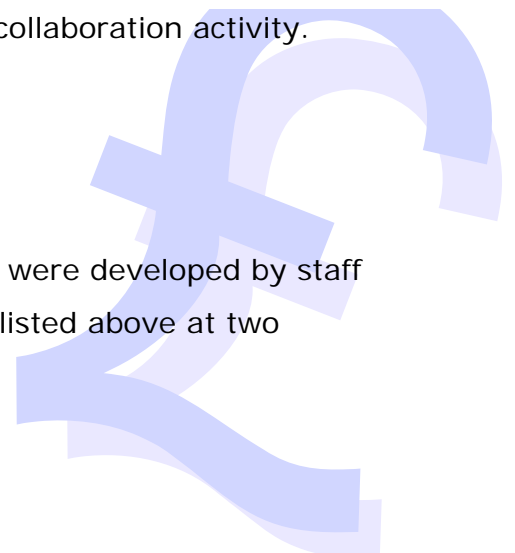
To develop accounting and financial management support and services for frontline organisations in collaboration with district providers.

### **Current regional activity on full cost recovery**

In addition to the sub regional projects, Government Office for Yorkshire and the Humber has commissioned WYCAS to work with Voluntary Action Sheffield, York CVS and Hull CVS to deliver activities around full cost recovery. Workshops for development staff of voluntary and community sector infrastructure organisations will be held, as will a one-day conference for public sector development staff. The learning and outcomes from these activities will feed directly into future collaboration activity.

## **2.8 Development of this plan**

The strategy and contents of this plan were developed by staff employed at the CAS/Payroll projects listed above at two



facilitated away days held on 8<sup>th</sup> November and 6<sup>th</sup> December 2005. The outlines for these events are given at Appendix 1.

Both events were designed and facilitated by Peg Alexander of Smile Consultancy who also wrote this plan. A steering group made up of Jill Jones/Penny Carter -WYCAS; Alison McCrave - VA Sheffield and Alison Smith - York CVS has overseen the activity.





## 3 ~ Business review

### 3.1 PESTEL Analysis

**The Political, Economic, Social, Technical, Environmental and Legal issues that impact on the future of CAS/Payroll services**

#### **Political**

- ★ Change Up
- ★ Government Policy
- ★ Strategic alliances
- ★ Europe
- ★ Level of working
- ★ Level of funding
- ★ Compacts
- ★ VCS more powerful and delivering more services
- ★ Forthcoming Charities Act.

#### **Economic**

- ★ Business Techniques
- ★ End of funding – SRB, ERDF etc
- ★ Full cost recovery and charges
- ★ Is there a market?
- ★ Competition with the private sector
- ★ Are groups willing to pay?
- ★ Contracting
- ★ Loans not just grants
- ★ Groups encouraged to operate more as businesses
- ★ Better funded groups but fewer of them.

#### **Social**

- ★ Expectations/Dependency
- ★ Are accounts seen by groups as a priority?

- ★ New pressures on groups to have transparent management systems
- ★ Charities as public services
- ★ Services only in English / Diversity
- ★ Demographic changes so group changes
- ★ Recognition of the growing importance of the voluntary and community sector as the 3<sup>rd</sup> biggest sector
- ★ Groups can become dependent.

### **Technological**

- ★ New computer/ technology packages and different levels of knowledge
- ★ E-info sharing
- ★ Working at groups bases
- ★ Requests for peripatetic book-keeping
- ★ On-line working
- ★ More admin
- ★ Improvements in networking
- ★ More admin for CAS/Payroll services – eg. databases, monitoring etc
- ★ Loss of Quicken
- ★ Ability to work in different ways – eg. remote and home working, working at groups' bases etc.

### **Environmental**

- ★ Environmental audits and social auditing
- ★ Geography area/transport links
- ★ Technology
- ★ Changing trends eg – regeneration
- ★ Need for environmental friendly policies.

### **Legal**

- ★ SORP
- ★ Tendering processes
- ★ Charities Act – CIO's, increased market
- ★ Payroll/Tax credits



- ★ Trustee liability/ responsibility
- ★ Money Laundering Regulations
- ★ Funders
- ★ Data Protection Act
- ★ Health & Safety
- ★ Professional standards
- ★ Employment Law.

### **3.2 SWOT Analysis**

#### **Looking at Strengths, Weaknesses, Opportunities and Threats**

This is considered for CAS services, Payroll services and also single person support services.

#### **CAS services**

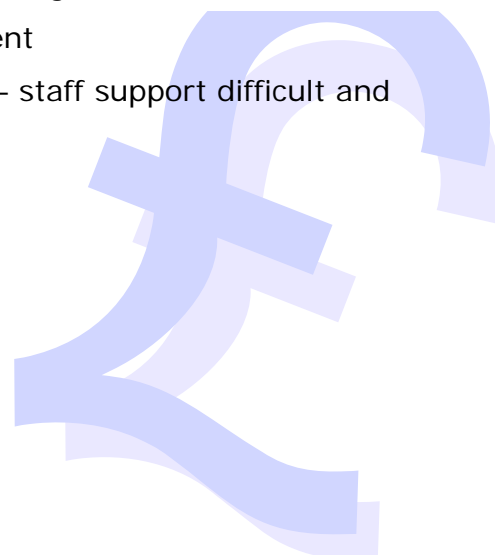
##### *Strengths*

- ★ Size of some services – number of staff and market
- ★ Reputation
- ★ Some services part of the local CVS
- ★ Expertise and experience of staff
- ★ Diversity of team & interests
- ★ Local politics in some areas is supportive of the service
- ★ Longevity
- ★ For the independent CAS - membership Structure is controlled by powerful bodies and strong individual trustees
- ★ Diversity of services
- ★ Diversity of funding
- ★ Cash flow
- ★ Genuine focus on learning/ communication (not techno-babble)
- ★ Range of skills

- ★ Synergy
- ★ Mutual respect/support
- ★ Skill sharing
- ★ A learning organisation
- ★ Built up a body/volume of materials – 1 step closer to monopoly
- ★ Strong back office staff
- ★ Geographic spread where the service covers a sub-regional area
- ★ Technology – online database and materials for training/accounts
- ★ Profile
- ★ Local/In touch
- ★ Professional qualifications and skills
- ★ Part of sub regional networks
- ★ Treasurers network
- ★ Knowledge of groups.

#### *Weaknesses*

- ★ Some are part of CVS
- ★ Not all have a qualified accountant
- ★ Diversity
- ★ Marketing – a need to understanding the market
- ★ Communications
- ★ Not being dynamic – too big?
- ★ Can be affected by staff loss/changes
- ★ Under strain – demand > supply
- ★ Funding is unpredictable and not guaranteed
- ★ Potentially arrogant, complacent
- ★ Where there is homeworking – staff support difficult and information flows less freely.
- ★ Short term funding
- ★ Set –up (team building)
- ★ Identity
- ★ Local council perception
- ★ Potential for conflict



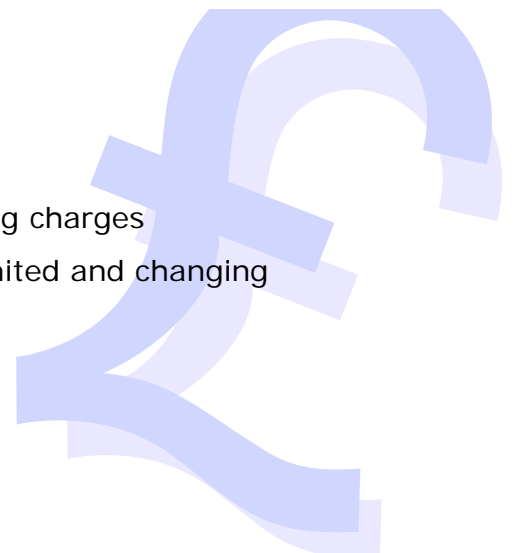
- ★ Unrealistic client expectations
- ★ Decision making process.

### *Opportunities*

- ★ Social Enterprises
- ★ CIC's, CIO's
- ★ Technology – on-line book-keeping, e-training
- ★ Procurement agenda
- ★ Larger Groups
- ★ Communications strategy
- ★ Full Cost Recovery training
- ★ CIO – Increase in accounts work
- ★ Social Enterprise (if this yields more groups) -  
Costing/Pricing training, Cost Centre accounting,  
Profitability/liquidity
- ★ Partnership working – in order to deliver regional  
projects, avoid competition/duplication but could also be  
a threat
- ★ Development of accredited courses- become a recognised  
body to deliver accredited courses
- ★ Peripatetic book-keeping
- ★ Changes to school finance structure- training for PTA's?
- ★ Future funding potential
- ★ Sector needs
- ★ National organisation – local branch
- ★ Recognition of services 'branding'
- ★ Sustainability
- ★ Use volunteers.

### *Threats*

- ★ Alienating groups by increasing charges
- ★ Funding - short term, time limited and changing  
priorities.



- ★ Competition from other VCS Infrastructure organisations and commercial organisations.
- ★ Other trainers/ advisors could be a threat if we don't treat them as an opportunity
- ★ Money Laundering Regulations – way of working/admin and responsible officers
- ★ Monitoring/resources can't be used for client benefit
- ★ Complacency
- ★ Take over / merger – could be an opportunity
- ★ Marginal threat from individual consultants
- ★ Funding Gap
- ★ Competitors
- ★ Staff retention
- ★ Time limited
- ★ Our structure.

## **Payroll services**

### *Strengths*

- ★ Understanding of VCS
- ★ Diversity
- ★ Flexibility
- ★ Need for service
- ★ Expertise
- ★ Self-financing.

### *Weaknesses*

- ★ Networking
- ★ Marketing
- ★ Feedback from clients
- ★ Contingency plans- staff shortages

### *Opportunities*

- ★ Work with Individuals
- ★ E-filing



- ★ Use of other workers e.g. Development workers to advertise services
- ★ I.T.

#### *Threats*

- ★ Costs/charges
- ★ Private sector competition (e-filing)
- ★ Loss of community accountant.

### **Single person facilities**

#### *Strengths*

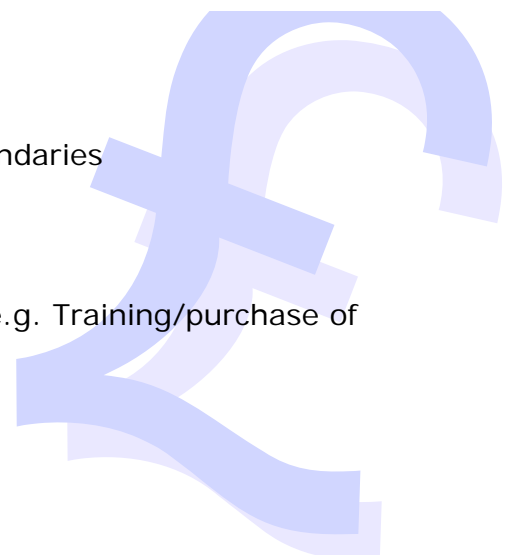
- ★ Simple processes, planning and decision making
- ★ Local face
- ★ Flexible response to changing events
- ★ Lower costs for some
- ★ Integrated services
- ★ Loyalty from users.

#### *Weaknesses*

- ★ Lack of cover
- ★ Lack of support/ technical backup, networking and peer support
- ★ Limited capacity
- ★ Marketing and relationship to the market (for everyone).

#### *Opportunities*

- ★ Sharing resources
- ★ Flexibility in geographical boundaries
- ★ Social enterprise/CIC's
- ★ Better use of IT
- ★ Different markets to explore e.g. Training/purchase of packages



- ★ Private sector services.

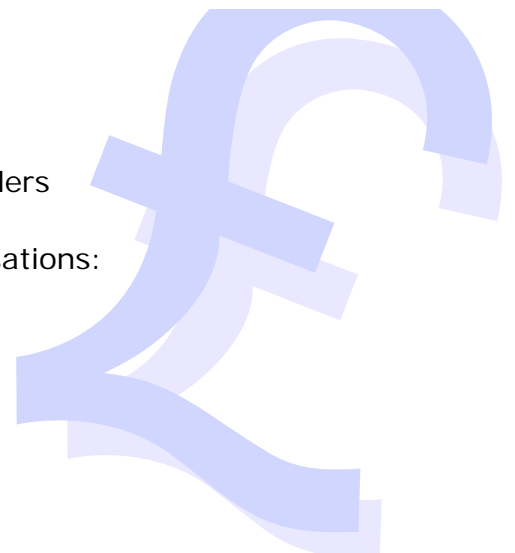
#### *Threats*

- ★ Difficult to recruit qualified staff
- ★ Quality assurance
- ★ Costing of services
- ★ Income/funding continuity
- ★ Private sector services.

### **3.3 Stakeholder Analysis**

The individuals and organisations that have an interest in the development of CAS/payroll services include:

- ★ Individual voluntary and community groups
- ★ ChangeUp partners:
  - Government Office for Yorkshire and the Humber
  - National Finance Hub
  - Regional Forum for Yorkshire and the Humber
- ★ Funders of voluntary and community organisations:
  - Local authorities
  - Big Lottery Fund
  - European Commission via Government Office
  - Regeneration agencies
  - Yorkshire Forward
  - Individual charitable funders
- ★ Infrastructure support organisations:
  - Local
  - Sub-regional



- Regional
- National.

### **3.4 Competitors**

#### **Between CAS/Payroll services**

There is little competition for customers between CAS/Payroll services as in general services tend not to have overlapping areas of benefit, or where they do, arrangements are in place to ensure services do not overlap. However there may be competition for funding from the same funding bodies. Increased regional collaboration should assist when services do end up competing for the same funding sources.

#### **With the private sector**

The main competitor is the private sector:

- ★ Many voluntary and community groups have used private sector accountants for payroll and basic bookkeeping services.
- ★ Many large organisations will use private sector firms of accountants to undertake full audit of their accounts.
- ★ It is often the case that private companies offer these services at a reduced price for local charities/community based groups. This means that there is often a huge amount of good will towards these private sector suppliers.
- ★ Additionally, the funding climate may mean private sector organisations have been in existence far longer than CAS services. Some groups would be unwilling to risk losing subsidised services to use other services which are not guaranteed to be there in the future due to their uncertain funding.

Further activity is needed to undertake a competitor analysis.

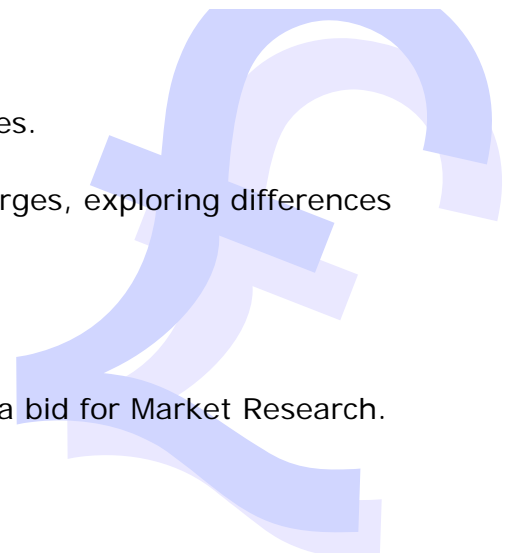
### **3.5 Areas for collaboration**

The following areas of work have been identified during the development events as those where regional collaboration might assist the modernisation of services delivered:

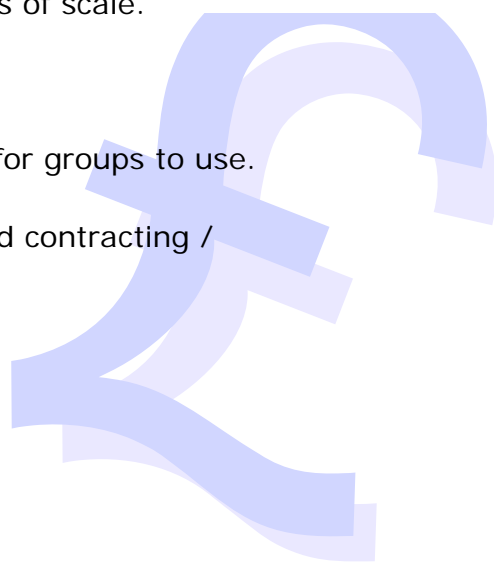
- ★ Charges / costs.
- ★ Group support.
- ★ Examination / financial services.
- ★ Backroom functions / cover.
- ★ ICT.
- ★ Resources / information.
- ★ Training.
- ★ Contracting / public service delivery support.
- ★ Marketing / Publicity.

Specific collaboration activities identified by CAS/Payroll staff include:

- ★ Develop joint training for CAS/Payroll services.
- ★ Develop email network for CAS/Payroll services.
- ★ Share good practice guides and information sheets.
- ★ Undertake market research.
- ★ Develop joint training resources.
- ★ Share details of costs and charges, exploring differences etc.
- ★ Deliver training together.
- ★ Use ChangeUp funds to write a bid for Market Research.



- ★ Secure some paid time for regional collaboration.
- ★ Educate groups/development workers and development agencies that services need to be paid for.
- ★ Look at how services can share work where there is too much demand.
- ★ Money laundering regulations work.
- ★ Undertake training around selling the services.
- ★ Full cost recovery training and good practice development.
- ★ Regional / shared information and articles aimed at groups.
- ★ Develop protocols for joint working.
- ★ Online access to QuickBooks/Sage with annual contracted support.
- ★ Support for social enterprises.
- ★ Share online database and materials for training / accounts work.
- ★ Develop a communications strategy.
- ★ Email articles and newsletters to all other projects.
- ★ Deliver regional projects through partnership working.
- ★ ICT (remote working).
- ★ Review potential for economies of scale.
- ★ Bulk buy accounts packages.
- ★ Develop template documents for groups to use.
- ★ Work to support groups around contracting / procurement.



- ★ Develop systems for support for single person services including technical back-up.
- ★ Undertake marketing activity and training.
- ★ Computer training for CAS/Payroll services.
- ★ Training in how to measure and evaluate impact.
- ★ Liaison between local / sub regional Treasurers Networks.
- ★ Pool information of training provided and the training gaps in the region.
- ★ Share information about how to access other languages / Braille etc.
- ★ Joint work to gain feedback from client.
- ★ Joint marketing.
- ★ Skill sharing.
- ★ Online services.

### **3.6 Issues to be addressed elsewhere**

There are also some important areas of development which would be beneficial to community accounting services but are not appropriate for regional collaboration:

#### **Of local / individual project relevance:**

- ★ Developing peripatetic bookkeeping services.
- ★ Looking at potential to provide services to PTAs and also to foundation schools.
- ★ Community Interest Companies may bring an increase in accounts work.
- ★ Developing environmental and social auditing.

- ★ Extending payroll services beyond VCS organisations.
- ★ Providing services on a retainer basis.
- ★ Looking at what other markets might exist to sell training.

**Of national relevance:**

- ★ Development of accredited courses and becoming a recognised body to deliver accredited courses.
- ★ Recognition of services through a common quality standard branding.

**3.7 Turning weaknesses into strengths and threats into opportunities**

In order to address the weaknesses and threats identified, the Strategy and Action Plan for Collaboration needs to address the following areas:

- ★ Considering the potential for arrangements to share cover and staffing between services.
- ★ Providing personal support for staff to assist retention.
- ★ Considering how funding for regional collaboration can be made as long term as possible.
- ★ Sharing resources and information.
- ★ Where possible collaborating rather than competing for funding.
- ★ Reducing competition by working together around issues of charging.
- ★ Reviewing competitors and local markets, and develop marketing understanding and skills.
- ★ Increasing networking.



## 4 ~ A strategy for collaboration

Community Accounting Schemes (CAS's) and Payroll services across Yorkshire and Humber will work together towards the 2014 vision of a modernised infrastructure for the Voluntary and community sector through collaborating at a regional level where appropriate.

In developing this strategy, CAS and Payroll services have considered:

- ★ Where, and in which areas of work it is appropriate to collaborate at a regional level.
- ★ Learning / development and support that might be needed to assist collaboration.
- ★ Appropriate and realistic timescales for developing collaboration.
- ★ How the impact of collaboration can be measured and evaluated.

### **Key themes that impact on the potential for collaboration**

There are a number of schemes and services in Yorkshire and the Humber. They tend to work differently and have different structures. Successful collaboration will need to positively embrace these differences:

- ★ The geography is layered with there being regional, sub-regional and in some areas more than one district service. Potential for collaboration therefore exists not just at regional level but also at sub regional level and between individual services or projects.

- ★ Some services are independent organisations with their own Boards and funding. Others are a project within a larger voluntary and community sector infrastructure organisation. Some can make high level management decisions; others need to refer to their host organisation management. Some cover a small geographical area, others are sub-regional. Solutions and potential activities therefore might be different depending on the governance arrangements for individual services.
- ★ There is a need for more collaboration about how charges are set and when they are levied. This includes a need to work with voluntary and community groups to educate them about the need for charging and the appropriateness of levels of charging. Collaboration should mean projects are not able to under-cut each other.
- ★ There is a need for schemes to consider issues around marketing more clearly, to determine need, demand and price elasticity from a marketing perspective, and to objectively review competition.
- ★ Changes in ICT provide technological solutions for collaboration. There are issues about how individual groups are supported to use ICT, and about how technology can support new forms of service delivery by CAS/Payroll schemes.
- ★ Issues around funding for projects are of very high importance, particularly given that funding is due to end for a number of services.

### **Strategic aims of collaboration – 2006 to 2014**

Collaboration between voluntary and community sector  
community accounting and payroll schemes will improve services

offered to front line voluntary and community groups by participating organisations through:

- ★ Sharing information and resources.
- ★ Reducing duplication of back-office functions carried out within the participating organisations.
- ★ Providing peer support and joint training for personal and professional development of staff and volunteers.
- ★ Working together to increase understanding and knowledge of the market within which these schemes operate and developing marketing and charging plans in collaboration.

#### **Priorities for collaboration – 2006 to 2014**

The strategic collaboration aim will be achieved during the period 2006 to 2014 through the following priority actions:

- ★ Area for action 1 ~ Reviewing how to share information and resources.
- ★ Area for action 2 ~ Marketing and market research.
- ★ Area for action 3 ~ Developing paid time for collaboration.
- ★ Area for action 4 ~ Joint work around costings and charges.
- ★ Area for action 5 ~ Training for CAS/Payroll staff.
- ★ Area for action 6 ~ Collaboration around delivery of training to customer groups.
- ★ Area for action 7 ~ Contracting, procurement and social enterprise.



## 5 ~ An action plan for collaboration

The following pages outline an Action Plan for Collaboration. Two key points need to be borne in mind with respect to this plan:

1. This Action Plan has been developed before the Finance Hub tendered activity looking at supporting community accountancy infrastructure has taken place. This activity may duplicate some of the actions in this Action Plan. The first action of the Yorkshire and the Humber Working Group will therefore be to consider the national activity and to identify cross-over and duplication. This will need to include identification of lead bodies for each activity in the Action Plan.
2. Many of the actions in the plan are inter-linked and will impact on each other. These connections therefore need to be taken on board by the Working Group / Collaboration Committee.

It is therefore essential that this plan is regularly reviewed and is open to change in the light of external activities / achievement of specific activities.

## Area for action 1 ~ Reviewing how to share information and resources

Activities	Resources	Targets and outcomes	When
<p><b>1. Carry out an email mapping</b> of all projects in the region to gather raw data on:</p> <ul style="list-style-type: none"> <li>- Staff positions and areas of expertise.</li> <li>- Actual services provided.</li> <li>- Resources for customer groups available.</li> <li>- Costs and charges.</li> <li>- Funding.</li> <li>- Training and training resources already available in the area.</li> <li>- Legal structure.</li> <li>- Support and personal development of staff needs.</li> <li>- Other information needs required to implement this workplan.</li> </ul> <p>2. Analysis of findings to identify resources available and areas of commonality</p>	<p>Time of a member of staff within a local project.</p> <p>National ChangeUp activity may cover much of this mapping. Specific funds will need to be secured to map areas not included in national activity.</p>	<p>Production of a report, which details the mapping and identifies gaps and areas of commonality. This will enable further work to be undertaken.</p>	<p>2006</p>

Activities	Resources	Targets and outcomes	When
<p><b>Establish Working Group.</b></p> <p>This working group to consider the mapping and analysis and identify:</p> <ul style="list-style-type: none"> <li>- Connect to national activity.</li> <li>- Areas for potential sharing and collaboration.</li> <li>- How this might happen.</li> <li>- Consultation with CAS/Payroll services about proposals for sharing.</li> <li>- Practical distribution and mechanisms for sharing.</li> <li>- Reviewing this workplan in the light of the mapping.</li> </ul>	<p>Individual CAS/Payroll staff time - Backfill payment.</p> <p>Travel expenses.</p> <p>Coordination and organisation time. This could be provided by one of the participating CAS/Payroll services.</p>	<ol style="list-style-type: none"> <li>1. Agree remit for working group.</li> <li>2. Develop working group action plan.</li> <li>3. Production of proposals for sharing resources and information.</li> <li>4. Confirm this action plan.</li> </ol>	<p>2006</p>
<p><b>Establish regional resource website.</b></p> <p>This site will provide a way to share information and resources for CAS/Payroll projects and to keep other projects up to date on new activities etc.</p> <p>It will include details of all resources available to share with links where appropriate to individual project sites.</p> <p>Consideration should be given to whether links can be made to the Regional Newswire project.</p>	<p>Specialist support to develop the site.</p> <p>Cost of hosting site.</p> <p>Resources for updating site.</p>	<ol style="list-style-type: none"> <li>1. Site developed and accessible through a password by participating CAS/Payroll services.</li> <li>2. Updated on a monthly basis.</li> </ol>	<p>2007</p>

Activities	Resources	Targets and outcomes	When
<p>Establish a <b>regional email network</b>.</p> <ol style="list-style-type: none"> <li>1. Establish the list facility.</li> <li>2. Agree purpose of the list and establish 'netiquette' standards for this list.</li> <li>3. Publicise the list to all development staff within the region who might benefit from taking part. This may be wider than just CAS/Payroll staff and include other local infrastructure organisation development staff.</li> </ol>	<p>Time to establish list.</p>	<ol style="list-style-type: none"> <li>1. List operational.</li> <li>2. Staff from all CAS/Payroll service signed up.</li> <li>3. Other local infrastructure organisations development staff joining the list.</li> </ol>	<p>2006</p>

Activities	Resources	Targets and outcomes	When
<p><b>Support sub-regional and/or regional Treasurers Networks.</b></p> <p>This will require:</p> <ul style="list-style-type: none"> <li>- Mapping of existing networks including at a district level.</li> <li>- Sharing of information about existing Treasurers support facilities.</li> <li>- Ask existing networks of Treasurers if they would like to network on a sub-regional or regional basis. This may need to be undertaken through generic publicity of local infrastructure organisations.</li> <li>- Decide whether this is an appropriate area of development based on feedback.</li> <li>- Agree extent of liaison / role of networks.</li> <li>- Consider different possible methods of sharing information – eg. email, newsletters etc.</li> </ul> <p>Link in with regional CAS email network.</p>	<p>Staff time for research into whether there is a need for networks.</p> <p>Support time for networks.</p>	<ol style="list-style-type: none"> <li>1. Information produced on existing networks.</li> <li>2. Review of whether there is need undertaken.</li> <li>3. Networks established based on 2.</li> </ol>	<p>2012</p>

Activities	Resources	Targets and outcomes	When
<p><b>Review potential for work sharing</b> – ie. can peaks of demand /staff absence be accommodated by other projects.</p> <p>This will require a study which:</p> <ul style="list-style-type: none"> <li>- Maps workloads within each CAS/Payroll by category – eg. independent examinations, group support, training etc.</li> <li>- Reviews whether there are other local infrastructure organisations that should be included.</li> <li>- Maps by time and demand.</li> <li>- Reviews shortfalls/surplus by months/seasons.</li> <li>- Gathers views and attitudes to sharing of staff time.</li> <li>- Identifies whether there is potential for work sharing.</li> <li>- Identifies resource and ICT needs that work sharing might bring.</li> </ul>	<p>Funding for an independent feasibility review to be carried out. This would need to be undertaken by people external to the network.</p>	<ol style="list-style-type: none"> <li>1. Production of feasibility review with recommendations for action.</li> <li>2. Formal discussion within each CAS/Payroll service about whether they wish to engage.</li> <li>3. Establish formal work sharing agreements.</li> </ol>	<p>2009</p>

Activities	Lead	Resources	Targets and outcomes	When
<p><b>Review support systems that might be available for single person services.</b></p> <p>1. Included as part of the initial mapping, this will identify:</p> <ul style="list-style-type: none"> <li>- Where there are single person services and what services they deliver.</li> <li>- Larger CASs willing to mentor.</li> <li>- Other areas of support that would assist single person projects.</li> </ul> <p>2. Implement systems for mentoring and support. This may be shared between a number of individuals based on specific knowledge and areas of expertise.</p>		<p>Support for the review.</p> <p>Ongoing mentoring support and back-fill.</p>	<p>Agreement on what support can be provided for single person facilities.</p> <p>Develop agreement between single person services and mentor organisations.</p>	<p>2010</p>

## Area for action 2 ~ Marketing and market research

Activities	Resources	Targets and outcomes	When
<p><b>Undertake a detailed market research study.</b></p> <p>This will require specialist market research support to:</p> <ul style="list-style-type: none"> <li>- Identify numbers and profile of VCS organisations in the region.</li> <li>- Identify other potential customers.</li> <li>- Identify boundaries of market place – ie. what will CAS/CPs do.</li> <li>- Undertake competitor analysis.</li> <li>- Identify relevant trends in the VCS.</li> <li>- Identify needs and demands of VCS organisations in terms of the actual services they need and would use.</li> <li>- Identify price elasticity.</li> <li>- Ensure that research considers the needs of smaller/emerging/less connected organisations as well as larger organisations.</li> </ul>	<p>Funding for market research study will need to be identified and secured.</p>	<p>Production of a market research document, which highlights potential markets, services and prices.</p>	<p>2007</p>

Activities	Resources	Targets and outcomes	When
Bring in a marketing expert to run an <b>initial session on 'selling ourselves'</b> .	Cost of trainer, backfill and venue hire. Use existing ChangeUp funding for this.	Initial training session on selling ourselves	2006
<p><b>Develop marketing strategy and plan.</b></p> <p>This will build on the market research undertaken and will provide a valuable resource for all local projects to:</p> <ol style="list-style-type: none"> <li>1. Set and levy charges.</li> <li>2. Identify priority customers.</li> <li>3. Promotion and publicity resources and actions needed.</li> <li>4. Identify further training needs around marketing and promotion.</li> </ol>	Funding to develop and implement the plan.	Production of a strategy, which includes a detailed workplan.	2008

## Area for action 3 ~ Developing paid time for collaboration

Activities	Resources	Targets and outcomes	When
<p><b>Secure funding to enable paid time for collaboration</b> work, including implementation of this action plan.</p> <ol style="list-style-type: none"> <li>1. This will require consultation with individual CAS in the region about functions of this role and about the best ways that these functions might be met.</li> <li>2. Prepare a funding bid.</li> <li>3. Identify/recruit regional collaboration development workers.</li> <li>4. Formalise working group into a Regional Collaboration Committee.</li> </ol>	<p>Time to secure funding. Funding for paid support. Backfill and expenses for Regional Collaboration Committee. Management fees for host CAS/Payroll/lead body if this model is adopted.</p>	<p>Agreement on paid collaboration time needed and the model for this. Funding for paid time.</p>	<p>2006</p>

## Area for action 4 ~ Joint work around costings and charges

Activities	Resources	Targets and outcomes	When
<p><b>Sharing details of costs and charges.</b></p> <ul style="list-style-type: none"> <li>- There is a need to explore differences and why. This should be through the mapping of activity. It needs to cover what charges are made at the moment – eg. who to, how much, why, funding received which subsidises.</li> <li>- Hold workshop to explore differences and why when the information is available.</li> <li>- Collect feedback and write up.</li> <li>- Individual CASs to implement any local changes they desire.</li> <li>- Staff in touch for review / feedback between CASs at future intervals.</li> </ul>	<p>Mapping.</p> <p>Workshop costs and staff time.</p> <p>To be funded through existing ChangeUp funding</p>	<p>Mapping information about existing charges and costs.</p> <p>Workshop held.</p>	<p>2006</p>

Activities	Resources	Targets and outcomes	When
<p><b>Educate</b> development workers/local infrastructure organisations and groups that they need <b>to include costs to pay for services:</b></p> <ul style="list-style-type: none"> <li>- Identify individuals who have contact with groups.</li> <li>- Identify who is/who is not paying.</li> <li>- Re-educate on the need to include paying for services as part of bids / tenders etc.</li> <li>- Be clear on what is being paid for and why it has to be paid for.</li> <li>- Produce toolkit and guidance to assist groups to include CAS/Payroll costs in their funding applications / budgets.</li> </ul> <p>This activity will need to link to the GOYH commissioned work being carried out in 2006 around full cost recovery.</p>	<p>Development of information based on the above.</p> <p>Publicity production and dissemination costs.</p> <p>Commitment by trustees of CAS that services have to be paid for.</p>	<p>Information and publicity explaining why charges are necessary.</p> <p>Toolkits and self help materials to ensure costs are included in funding bids / budgets.</p>	<p>Initial activity 2006.</p> <p>This activity 2009</p>

## Area for action 5 ~ Training for CAS/Payroll staff

Activities	Resources	Targets and outcomes	When
<p><b>Undertake a training needs analysis.</b></p> <ol style="list-style-type: none"> <li>1. Include training needs in the initial mapping.</li> <li>2. Ask managers of services to confirm individual project training plans and budgets.</li> <li>3. Identify potential areas of cross over.</li> <li>4. Review potential for non training professional development – eg. mentoring, shadowing etc.</li> </ol>	<p>Training needs analysis resources.</p>	<p>Written training needs analysis.</p>	<p>2007</p>
<p><b>Organise joint training programme:</b></p> <ul style="list-style-type: none"> <li>- Managers of services to meet to agree what training can be organised jointly.</li> <li>- Organise training programme.</li> </ul>	<p>Organising and attending training should be part of ongoing staff supervision and support structures. Therefore this should not bring huge amounts of additional work.</p> <p>Funding to come through staff training budgets.</p>	<p>Sessions provided and numbers of people attending.</p>	<p>2007</p>

Activities	Lead	Resources	Targets and outcomes	When
<p><b>Work around money laundering regulations.</b> This will need to include:</p> <ul style="list-style-type: none"> <li>- Training on the regulations – what they mean for CAS/Payroll and what we should be doing.</li> <li>- Sharing/working together to develop a consistent approach among all CAS/Payroll projects across the region.</li> </ul>		<p>Training delivery. Time to attend. Backfill costs.</p>	<p>One person minimum from each CAS to attend the training.</p>	<p>2006</p>

## Area for action 6 ~ Collaboration around delivery of training to groups

Activities	Resources	Targets and outcomes	When
<p><b>Undertake review to identify how collaboration around training delivery might be undertaken.</b> This will need to include looking at:</p> <ol style="list-style-type: none"> <li>1. How training for groups is currently organised.</li> <li>2. Partnership arrangements in place with other local infrastructure organisations.</li> <li>3. What training materials are available.</li> <li>4. Systems for administration of training.</li> <li>5. Current funding arrangements, costs and charges for training delivery.</li> <li>6. Agree collaboration areas.</li> </ol> <p>This activity will need to include any learning or lessons from activity taking place in 2006 around joint delivery of full cost recovery workshops.</p>	<p>Time to undertake the review.</p> <p>Staff time to agree collaboration areas.</p>	<p>Production of review.</p> <p>Sharing of training resources.</p> <p>Less duplication of development of training sessions.</p>	<p>2010</p>

## Area for action 7 ~ Contracting, procurement and social enterprise

Activities	Resources	Targets and outcomes	When
<p><b>Look at how collaboration can lead to increased services for social enterprises.</b></p> <p>This is linked in with other organisations offering development support for social enterprises – eg. Business Links, SE development agencies, group development support provided by local infrastructure organisations etc.</p> <p>CAS's need to gain understanding of the above organisations – what are they and what do they do.</p>	<p>Staff time and discussion.</p> <p>Sharing learning around role of other support agencies.</p>	<p>Individual learning and knowledge of CAS staff developed.</p>	<p>2011</p>
<p><b>Define and publicise the role of CAS's with regard to social enterprises.</b></p> <ul style="list-style-type: none"> <li>- Clearly define the role of CAS/Payroll in terms of social enterprises.</li> <li>- Produce clear guidance on what we can / do offer and pricing structures.</li> <li>- Market and publicise CAS/Payroll role.</li> </ul>	<p>Publicity costs.</p>	<p>Information and publicity produced and circulated.</p>	<p>2011</p>

Activities	Resources	Targets and outcomes	When
<p><b>Support individual CAS work around contracting / procurement.</b></p> <ol style="list-style-type: none"> <li>1. Determine the extent of groups need for support using the market research. Not all groups will be in a sector where it is relevant.</li> <li>2. Assist individual CASs to consider if this is something they would want to deliver? Or does it need a specialist regional team to call on?</li> <li>3. Liaise with other organisations undertaking work on procurement – eg. CIB, sub regional projects, national finance hub etc, to identify in with their needs / demand of bidders.</li> <li>4. Hold workshop to consider the above to identify future collaboration action(s).</li> </ol>		<p>Staff time.</p> <p>Information produced about potential need for input from CASs.</p> <p>Workshop held.</p>	<p>2008</p>

## Evaluation

Activities	Lead body	Resources	Targets and outcomes	When
<p>There is a need to <b>review whether collaboration activities actually lead to change or impact on the services provided to front line agencies:</b></p> <p>To assess this, there will be an annual impact survey to each CAS.</p> <ol style="list-style-type: none"> <li>1. Individual CASs will be asked to include impact of collaboration in any customer research / evaluation systems they undertaken.</li> <li>2. The annual survey will ask each CAS/Payroll to provide information on the impact of collaboration against the potential outcomes that might be achieved or desirable from activities undertaken to date.</li> </ol>		<p>Time within individual CAS/Payrolls.</p> <p>Annual survey time to develop, circulate and analyse results.</p>	<p>Survey carried out annually.</p>	<p>Ongoing</p>



## 6 ~ A model for delivery

### 6.1 Internal and external resources

The action plan includes activities that will require additional time resources. Schemes should look to meet these additional needs from within their own workforce where this is appropriate:

- ★ from the perspective of the skills needed for the activity;
- ★ from the perspective of time and balancing ongoing scheme demands.

This approach will assist with keeping information and skills within the network. The action plan does identify, however, some activities which will need either specialist input or will need an independent view.

### 6.2 Development needs

The action plan identifies a number of areas where the skills, information and knowledge of the staff within the CAS/Payroll network would benefit from development.

There may also be additional development or training needs for members of the network, and these should be taken into account by the Steering Group as need arises and is identified. Areas of development or training support might include:

- ★ Work to support CAS/Payroll staff to understand the need to charge.
- ★ IT Skills for CAS/Payroll staff.
- ★ Development of systems within individual CAS/Payrolls to measure work need and demand.

- ★ Training around full cost recovery and charging policy/ understanding unit costing.

### 6.3 Structural models

The Action Plan identifies that to enable its implementation a Working Group, followed by a more formal Collaboration Committee will need to be established. The issue of structure will be vital to future activity, however it is not one that can be confirmed until such time as the structure of any national activity has been determined.

At that point, Community Accounting Services/Payroll Schemes in Yorkshire and the Humber should consider how they wish to structure regional collaboration activities. There are three main options:

- ★ **No formal structure is adopted.** The Working Group/ Collaboration Committee will still need to adopt terms of reference and be clear about remit. A lead body arrangement may need to be established for any future externally secured finance.
- ★ **A formal structure is adopted.** This may be an incorporated or unincorporated association. It may hold its own contracts and finances, or may still enter into a lead body arrangement.
- ★ **Should a lead body arrangement be established,** consideration will need to be given to who this is. This might be a member scheme. Additionally, consideration should be given to the role of the Regional Hub project being developed by the Regional Forum, as well as consideration of whether the Regional Forum itself could be a contender for lead body status.

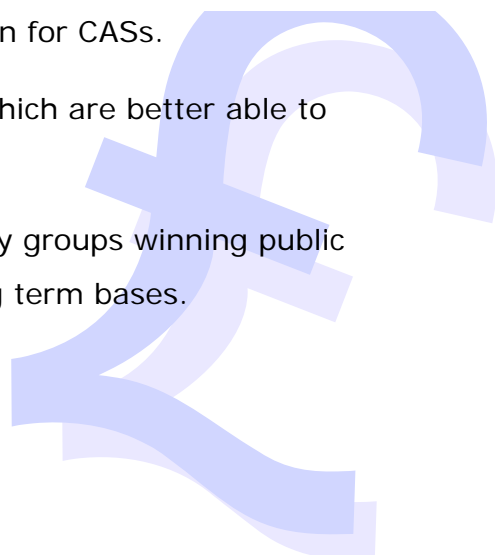


## 7 ~ Evaluating the impact of the strategy and plan

The workplan includes details of how activity can be measured and monitored. However, the plan also needs to look at whether it had made a difference. Potential **outcomes** from collaboration might include:

- ★ Identification of development and training needs and resources required. An increase in CAS/Payroll activity at local level.
- ★ A properly resourced community accountancy regional network.
- ★ More effective use of time and resources within CAS/Payroll services leading to more services available to frontline groups.
- ★ Effective communication and sharing of resources and sharing solutions.
- ★ Increased membership.
- ★ Better informed and trained customer groups.
- ★ Less wasted expenditure on unsubscribed events.
- ★ A better prospect of sustainability for those CASs intending to charge.
- ★ All CASs better informed and forced to challenge why they charge / don't charge.
- ★ Increased and improved knowledge of regulations and practice.
- ★ Consistent working throughout region.

- ★ Better understanding of legislative changes or training subject.
- ★ Potentially more work being done by CAS than would otherwise be the case.
- ★ Individual CAS/Payroll services become more efficient.
- ★ Might lead to standardisation.
- ★ A reference point, which all CAS/Payroll can use if they wish for the benefit of their organisation. This would promote best practice – possibly reducing wasting (eg. buying wrong computer software etc).
- ★ Improved effectiveness.
- ★ Increased business for all participants – increase in services provided.
- ★ Better trained staff.
- ★ CASs better able to have an entrepreneurial approach to their work.
- ★ Customer groups to have an understanding of all costs.
- ★ More groups willing / able to pay for services.
- ★ Single person CAS becomes more sustainable.
- ★ Better use of resources.
- ★ Understanding of the different or similar needs of Social Enterprises.
- ★ Longer term income generation for CASs.
- ★ Stronger Social Enterprises, which are better able to deliver services.
- ★ More voluntary and community groups winning public sector contracts on viable long term bases.



In order to assess the impact, the workplan therefore includes an annual evaluation activity, which would measure against these potential outcomes.





## 8 ~ Risk Analysis

There are a number of risks which might impact on the ability to deliver this action plan:

Identified risk	How addresses in the plan
Lack of staff time or motivation within CAS/Payroll services to prioritise collaboration activity	<ul style="list-style-type: none"><li>★ Identification of the need to secure paid time for collaboration</li><li>★ Includes back-fill costs in future funding applications and costings for collaboration</li><li>★ Annual evaluation survey to review impact on services delivered by individual CAS/Payroll services.</li><li>★ Highlighting the support and peer development, which can be gained through joint working.</li></ul>
Lack of funding for further activity	<ul style="list-style-type: none"><li>★ ChangeUp funds already secured to be used to assist income generation.</li><li>★ Priority on looking at supporting individual CASs around income generation and charging.</li><li>★ Resource needs identified for all activities.</li></ul>

Individual fatigue	<ul style="list-style-type: none"><li>★ Creation of the working group to oversee initial activity.</li><li>★ Creation of a Regional Collaboration Committee.</li></ul>
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# APPENDIX 1 – Event Outlines

## Collaborative Accounting – Yorkshire and the Humber

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2 one-day workshops to look at how community accounting and payroll services in the region can work better together

8<sup>th</sup> November and 6<sup>th</sup> December 2005

To be facilitated by Peg Alexander of Smile Consultancy

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### Proposed Event Outlines:

Day 1 – Understanding current services and strategically identifying areas for collaboration

10.30 to 3.30pm 8<sup>th</sup> November 2006 – Leeds Church Institute

#### *Who should attend?*

It is proposed that 6 people from each sub region attend.

#### *Outcomes of the day:*

- Increased understanding of what each CAS/payroll does.
- Getting to know each other better.
- An analysis of what is happening in the external environment.
- Strengths, Weaknesses, Opportunities and Threats for CAS/payroll services.
- Development of ideas for how the analysis might be addressed / the way forward.

#### *Proposed Agenda:*



10.30	11.00	Welcome and getting to know each other
11.00	11.40	Update on the activities of each of the projects present. This will be a brief update from one person from each project on current activities, funding and services (max 5 mins per project).
11.40	12.30	In four groups consider the Political, Economic, Social, Technological, Environmental and Legal issues that are taking place around community accounting/payroll services.
12.30	12.50	Feedback and group discussion on the external environment
12.50	1:30	Lunch
1.30	1.35	Re-cap on the morning
1.35	2.35	In three groups consider the strengths, weakness, opportunities and threats faced by projects. The groups will be as follows: WYCAS VAS staff Payroll services Single person CAS services
2.35	3.00	Feedback and group consideration
3.00	3.25	Back in groups consider: <ul style="list-style-type: none"> <li>• How to turn weaknesses into strengths and threats into opportunities</li> <li>• Other ideas for joint activities / the way forward</li> </ul>
3.25	3.30	Next steps – discussion of how this will be developed in day 2.

**Day 2 – Action planning for collaboration**  
**0.30 to 3.30pm 6<sup>th</sup> December 2005 – Sheffield Hallam University.**

*Who should attend?*

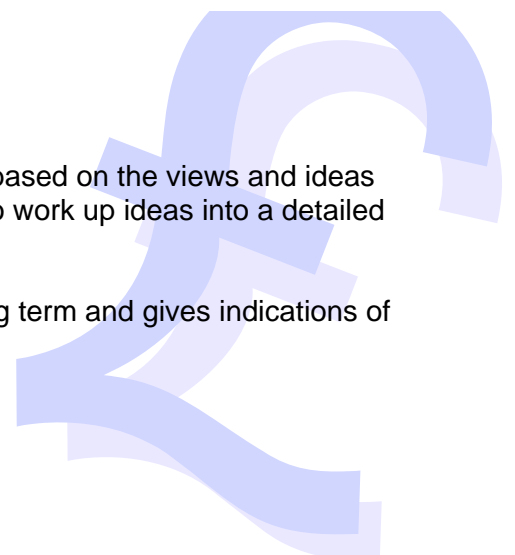
It is proposed that one person per project attends.

*Outcome from the day:*

- An action plan for future regional working

This event will be planned after day one has been held and will be based on the views and ideas expressed on day one. It will use a range of facilitated techniques to work up ideas into a detailed action plan that:

1. Identifies the actions required both in the short term and the long term and gives indications of priority.



2. Identifies who should undertake future work / lead on new developments.
3. Identifies further events / learning / workshops to assist collaborative working.
4. Considers how future activities and plans might be resourced.
5. Considers timescales for future activities.
6. Considers how future collaboration activities can be measured in terms of outcomes impact and how they should consequently be reviewed.

