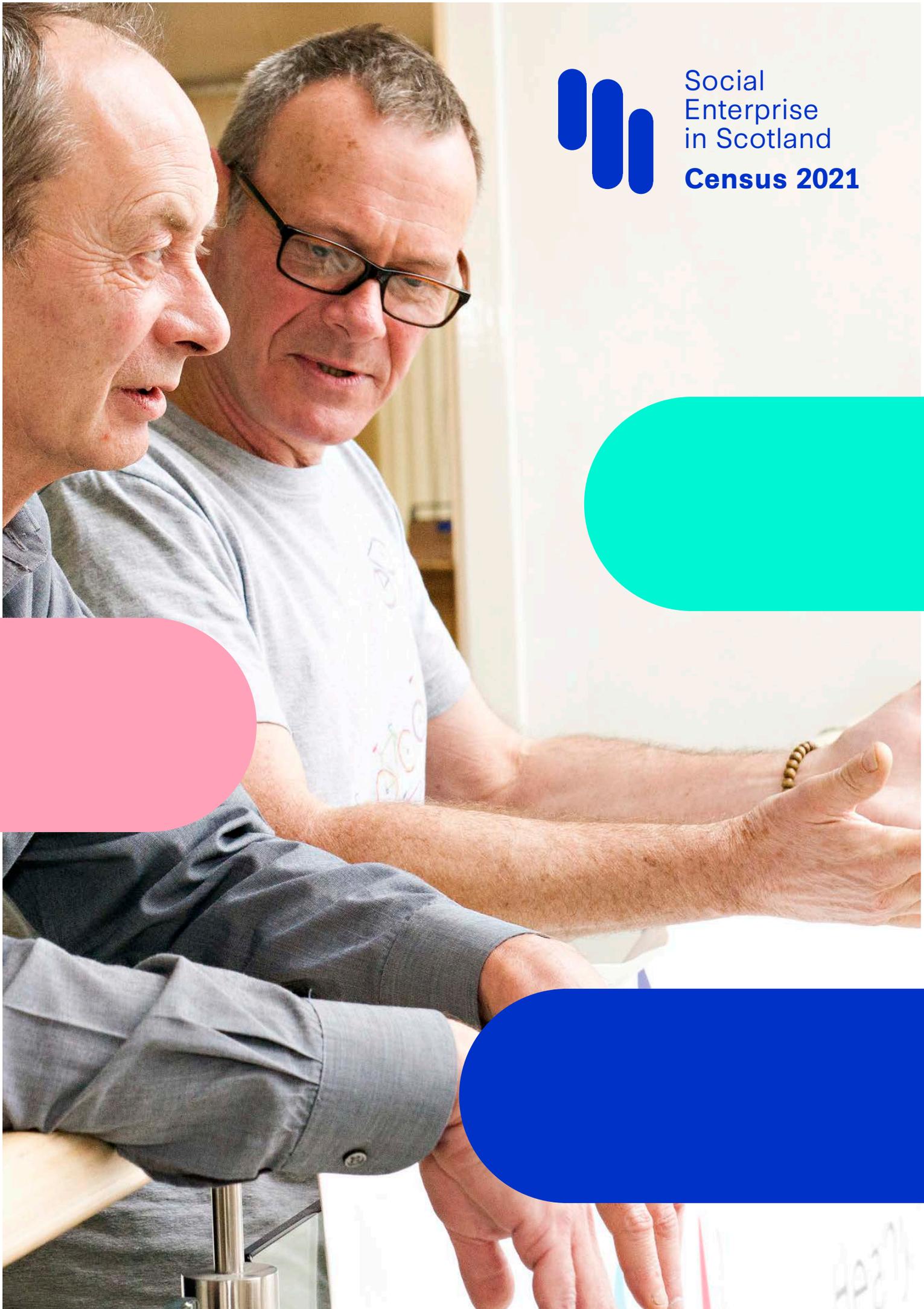




Social
Enterprise
in Scotland
Census 2021



Social Enterprise Census 2021

The Social Enterprise Census is a multi-partner project led by CEIS, and researched by Social Value Lab. The project has been carried out with support from the Scottish Government as part of a 10-year commitment to track the development of the social enterprise sector nationally.



Social Enterprise in Scotland:

Key Facts



6,047

Social enterprises currently operating in Scotland



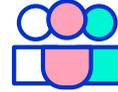
89,970

Full-time equivalent employees in the sector



£2.63bn

Gross Value Added (GVA) to the Scottish economy



71%

Of Scotland's social enterprises are led by women



33%

Of social enterprises are located in rural Scotland



56%

Of leaders identify their organisation as a social enterprise



7%

Of social enterprises have exported within the last 12 months



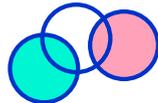
82%

Of social enterprises selling direct to consumers



85%

Of social enterprises pay at least the living wage to all employees



77%

Of social enterprises are incorporated



15%

Of social enterprises have won a public contract within the last year



£4.8bn

The total annual income of social enterprises in Scotland



£3.3bn

The earned income generated from trading activity



67%

Self-sufficiency, as a proportion of income covered by trading



£524m

In financial surplus generated by the sector



£7.0bn

The net worth of Scotland's social enterprises

Social Enterprise in Scotland:

Key Trends

	2015	2017	2019	2021	
Social Enterprises	5,199	5,600	6,025	6,047	▲
Rural Location	32%	34%	33%	33%	■
Incorporated Entities	70%	71%	75%	77%	▲
Self-Identify as Social Enterprise	-	56%	55%	56%	■
Selling Direct to Consumer	68%	79%	79%	82%	▲
Public Contract Win (Last Year)	-	15%	18%	15%	■
Exporting	5%	4%	6%	7%	▲
Led by women	60%	64%	65%	71%	▲
Pay the Living Wage	68%	72%	75%	85%	▲
FTE Employees	-	81,357	88,318	89,970	▲
Total Income	£3.6bn	£3.8bn	£4.4bn	£4.8bn	▲
Income from Trade	£2.3bn	£2.7bn	£3.2bn	£3.3bn	▲
Self Sufficiency	68%	70%	69%	67%	■
Surplus Generated	£300m	£287m	£396m	£524m	▲
Net Worth	£3.9bn	£5.0bn	£6.1bn	£7.0bn	▲
Gross Value Added (GVA)	-	£2.04bn	£2.30bn	2.63bn	▲

▲ Upward Trend ■ No Change or Unclear ▼ Downward Trend

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Introduction

Introduction

This report presents the findings of the Social Enterprise Census 2021, the definitive biennial account of social enterprise activity in Scotland.

Project Overview

The **Social Enterprise Census 2021** is the fourth comprehensive account of social enterprise activity in Scotland, following similar censuses undertaken in 2015, 2017 and 2019¹.

The study provides a detailed profile of **social enterprise activity** - the scale, reach and contribution of this activity to Scotland as well as the characteristics, prospects and needs of those organisations that are delivering it.

The diverse group of organisations examined are collectively referred to as **social enterprises**. These are organisations that trade for the common good and attempt to make life better for the people, families and communities of Scotland.



Focus of this Report

The Social Enterprise Census 2021 has been conducted following one of the most unprecedented and turbulent periods that has faced the social enterprise sector.

In January 2020, the UK left the EU and entered a transition period, with Brexit creating significant uncertainty in a number of regulatory areas that affect the work of social enterprises (e.g. EU funding, trade, public procurement).

This was quickly followed in March 2020 by the announcement of the first national lockdown in response to the global pandemic. This created immediate challenges as social enterprises responded to health and safety concerns, rising levels of demand, and shifts to new ways of working and delivering services.

The response from the Scottish Government was rapid, with **£350 million** of funding to support communities impacted by the pandemic. This included the Third Sector Resilience Fund which directed emergency funds towards community groups, voluntary organisations and social enterprises between March and September 2020. This was later bolstered by the Community and Third Sector Recovery Programme.

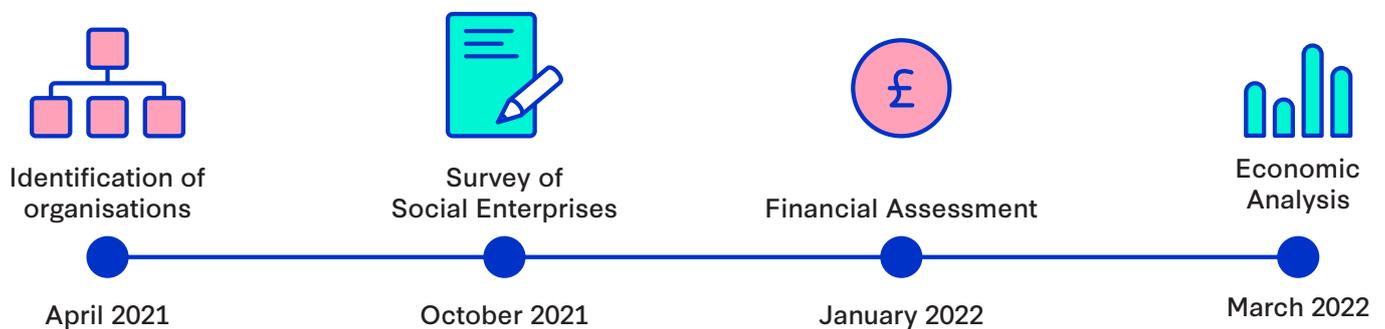
It is within this context, that this fourth report in the Social Enterprise Census series has been produced. It is based on objective financial data for 2020/21, and draws on views of the sector collected once the early crisis period of the pandemic had passed in October 2021. However, it should be noted that the data collected relates to the period before the energy crisis and rapid rise in inflation, which forecasts suggest are set to have very significant impacts on the economy, social enterprise sector, and the households that the sector supports.

Before turning to the response from the sector during the main phase of the pandemic, its financial consequences, and needs arising, the report updates our understanding of the slowly shifting foundations on which social enterprise activity is based - the characteristics of the sector, its focus, reach and the business practices that underpin its impact.

Methodology

This is the fourth in a series of biennial reports, and as such adopts a consistent study methodology that enables longitudinal analysis.

The 2021 Social Enterprise Census was conducted between April 2021 and March 2022.



A. Identification

The Social Enterprise Census is based on a dataset of social enterprises first developed in 2015. The 'population' of social enterprises was identified based on cross-matching, verifying and filtering data from multiple regulators, which was then combined with survey and financial data collected as part of the project, and screened against the criteria set out in the Voluntary Code of Practice for Social Enterprise in Scotland. The dataset was updated in 2017 and 2019, and again in 2021 to include those social enterprises that had formed or started trading by 1 April 2021. This provides a first-level indication of the active population of social enterprises and changes in the sector since 2019. The process of compiling this information along with definitions, inclusions and exclusions is detailed comprehensively in the accompanying Technical Report.



Social Enterprise Definitional Criteria

The study has identified social enterprises systematically and objectively based on agreed definitional criteria, consistent with the Voluntary Code of Practice for Social Enterprise in Scotland. This includes five essential elements of a social enterprise:

1. They trade, with the primary objective of social or environmental benefit but also to enhance their financial independence.
2. Any profits are reinvested back into the business or used for the benefit of the people it exists to serve, rather than distributed to owners, shareholders, or investors.
3. On dissolution, any assets are reinvested in another organisation with similar aims and objectives.
4. They are constituted and managed in an accountable and transparent way – particularly with regard to the community they serve.
5. They are distinct from the public sector and cannot be the subsidiary of a public body.

Source: Adapted from the Voluntary Code of Practice for Social Enterprise in Scotland

B. Survey

A large-scale survey of social enterprises was conducted during October-December 2021. This was carried out to verify and extend upon the data already gathered, and this year included additional questions to explore the influence of the pandemic on social enterprises as well as the social impact delivered by the sector. Administered largely online, and sent to all known

social enterprises, this obtained **1,226** responses, which after purging for duplicate and ineligible responses (where respondent organisations did not fit with agreed definitions) left unique responses from **948** of the population of **6,047** social enterprises. This compares to **1,107** unique responses in the 2019 Census survey, and offers a closely comparable cross-section of responses.

SOCIAL ENTERPRISE SURVEY RESPONSES BY ECONOMIC SECTOR 2019 AND 2021

Economic Sector	% of all Responses from Social Enterprises 2019	% of all Responses from Social Enterprises 2021	Net Change in Responses (percentage points)
 Arts and Creative Industries	11%	11%	0
 Community Centres and Halls	13%	11%	-2
 Early Learning and Childcare	12%	12%	0
 Education, Training and Employment	6%	7%	+1
 Environment and recycling	5%	5%	0
 Financial Services	2%	3%	+1
 Food, Catering and Hospitality	3%	3%	0
 Health and Social Care	13%	15%	+1
 Housing	3%	3%	0
 Information, Consultancy and Support	6%	5%	-1
 Land, Property and Energy	7%	8%	+1
 Retailing	4%	4%	0
 Sport and Leisure	5%	6%	+1
 Tourism and Heritage	5%	5%	0
 Transport	2%	2%	0
ooo Other	3%	3%	0

A full description of the survey methodology and composition of the sample is provided in the accompanying technical report.

C. Financial Assessment

A full and objective financial review of the likely population of social enterprises was undertaken to further refine estimates of the 'population' and gather financial data. Publicly available financial records of more than **13,500** organisations were reviewed and available data extracted in **5,346** cases (**88%** of the total number of social enterprises complying with the agreed study definition). A decision was made to delay the financial analysis (conducted January to March 2022) by six months in order to accommodate the extension of time granted to submit financial accounts to the company and charity regulators, and obtain the most up-to-date financial data covering the period affected by the pandemic. In total 80% of financial records incorporated six or more months trading activity during the period of the pandemic. A full description of the process of extracting and compiling financial data is provided in the accompanying Technical report.

D. Economic Analysis

An extensive analysis of the available data was conducted. Data from the various sources were combined and cleaned for further analysis. The financial data available for the **88%** of social enterprises was aggregated, analysed and benchmarked using various financial ratios relating to financial performance, strength and sustainability. Income, employment and GVA (Gross Value Added) estimates were also produced. A fuller description of the basis for the

calculation of GVA is provided in the accompanying technical report.

Limitations

Extensive work has been undertaken since the first Social Enterprise Census in 2015 to continually improve the accuracy and coverage of data on social enterprise activity in Scotland.

There are, however, a number of continuing limitations and challenges to note:

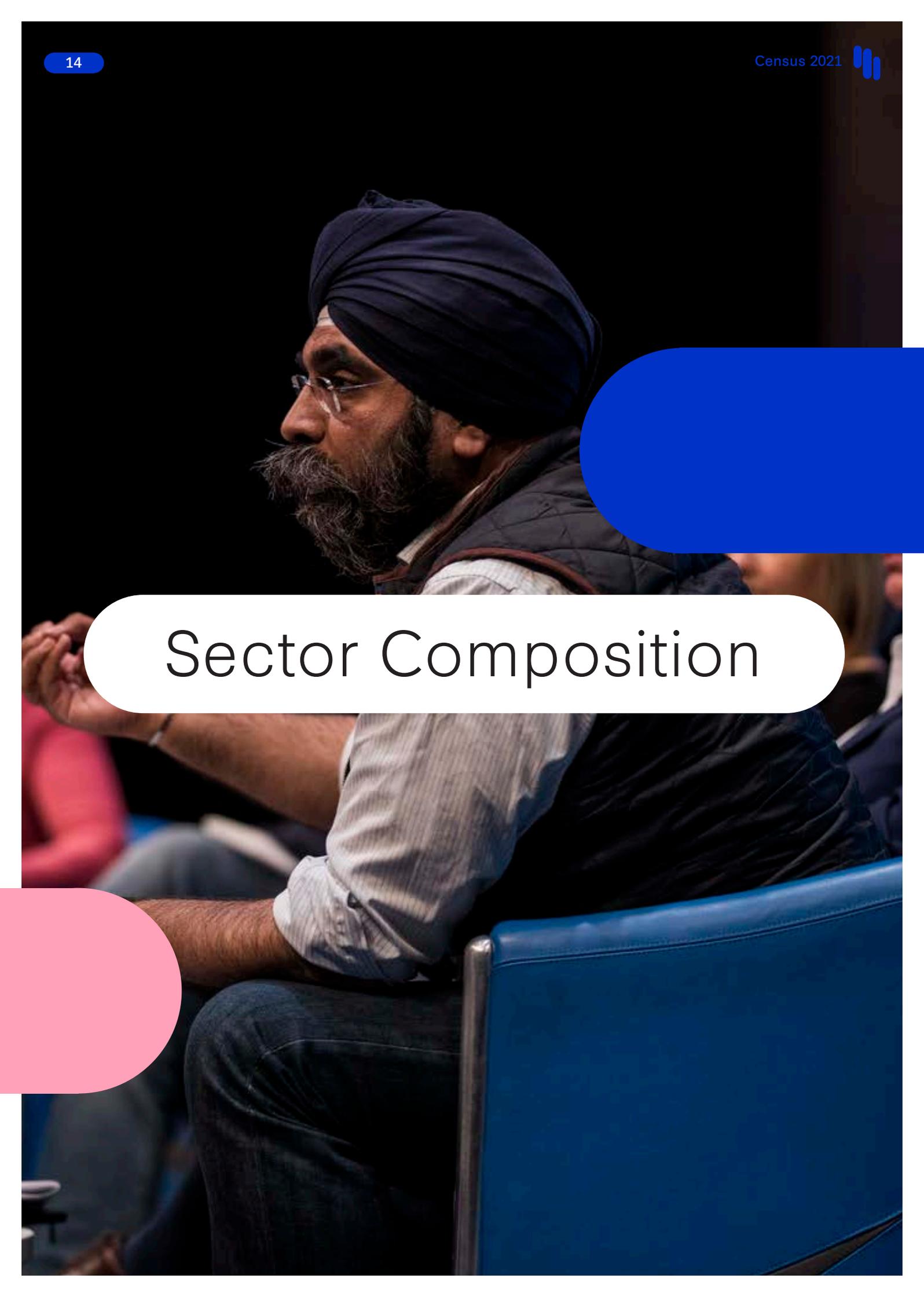
- The work has drawn on many different sources of information to help identify social enterprises. However, in the absence of a single legal definition of a social enterprise and the availability of only broad voluntary criteria open to interpretation, the process of identification will always be imperfect.
- The study has identified social enterprise by way of systematic and objective assessment based on the criteria set out. The analysis therefore includes many organisations undertaking social enterprise activity that are not normally identified as social enterprises, or likely to self-identify as such. Likewise, it excludes some organisations identifying themselves as social enterprises but not fully meeting the agreed criteria.
- The Social Enterprise Census

includes only organisations headquartered in Scotland, and by excluding organisations registered elsewhere (but providing services in Scotland) the study potentially underestimates the level of social enterprise activity.

- The study necessarily focuses on social enterprises that are subject to some form of registration (as companies, charities or societies) or that operate in regulated fields (e.g. housing, care). The study therefore potentially underestimates the number of unincorporated and unregistered micro community enterprises, which are not subject to regulation and therefore difficult to systematically identify.
- The study relies on the availability of financial accounts to verify the existence of income from trading. Annual accounts are not available for all organisations and earned income through trading and public contracts is not always treated clearly or consistently by organisations in statutory accounting. Where the existence of trading activity cannot be verified the study team has generally taken a conservative approach in allocating income to trading.
- The public financial data analysed and presented in the report is historic, always covering the year past, and is therefore not fully contemporaneous with the views

provided in the later in-year survey.

- The study includes an analysis of social enterprise activity based on snapshot of information drawn from registrars, together with historic accounting data. As such, it does not capture the most recent social enterprises registered, recently dormant/dissolved/deregistered social enterprises, or recent significant changes in organisational trading or other financial activity. These changes will be captured in the next wave of the study.



Sector Composition

Sector Composition

The social enterprise sector is made up of a diverse group of organisations that are involved in trading activity whose profits are reinvested in fulfilling their social mission. This section examines the changing composition of this group of organisations, the form they take, and their coverage across Scotland.

Active Social Enterprises

As of 1 April 2021, there were **6,047** active social enterprises in Scotland. This represents a **16%** increase between 2015 and 2021.

GROWTH IN THE NUMBER OF ACTIVE SOCIAL ENTERPRISES

2015: **5,199**

2017: **5,600**

2019: **6,025**

2021: **6,047**

Source: Analysis of data on all identified social enterprises, 2015, 2017, 2019 and 2021



The figures, however, indicate that the steady growth observed since 2015 appears to have been largely halted during the turbulent period experienced by the sector over the last two years, with almost no increase evident in the number of social enterprises between 2019 and 2021. During the last two years **683** have emerged², while **661** have dissolved and deregistered, leading to a net increase of just **22** social enterprises³.

Despite this churn, the sector is now reasonably mature. The latest analysis shows that **69%** of social enterprises are over **10** years old, and the average age of a social enterprise is **22** years⁴.

Sector Identity and Regulation

There is no single legal definition or model for social enterprises in Scotland. They can take multiple forms, all of which are subject to some form of regulation.

More than three-quarters (**77%**) of social enterprises are now legally incorporated. Most tend to trade as private companies, operating without share capital, with a continuing growth evident in the number of registered Scottish Charitable Incorporated Organisations (**+173%** since 2015) and Community Interest Companies⁵ (**+159%** since 2015) that have been added in the period between 2015 and 2021. These are the most recently introduced forms of legal incorporation relevant to social enterprise activity, which have been widely promoted to the sector and hold great appeal.

SOCIAL ENTERPRISE LEGAL FORMS

	Number of Social Enterprises	% of all	Net Change (2015-21)
Community Interest Company	1,049	17%	+159%
Company Ltd by Guarantee	2,451	41%	-1%
Registered Society	343	6%	-18%
Scottish Charitable Incorporated Organisation	799	13%	+173%
Trust	281	5%	+3%
Unincorporated Association	1,120	19%	-12%

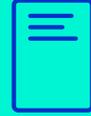
Source: Analysis of data on all identified social enterprises, 2015 and 2021

As well as incorporation under company law, most social enterprises choose to register as charities. This is consistent with the public benefit they deliver. Currently **72%** of social enterprises are regulated by the Office of the Scottish Charity Regulator (OSCR). Another way to look at things is that **17%** of regulated charities in Scotland are involved in enterprise activity, as they move away from dependence on grants and donations and generate trading income.

In practice, the term 'social enterprise' is a relatively new one, appearing only in government policy since around 2007. In fact, just **56%** of respondents in this fourth wave of survey work use the term 'social enterprise' to describe their organisation⁶. There has been little shift in this over time, with previous reports in the series showing that organisations that carry out social enterprise activity more commonly identify as charities and tend to view themselves as being part of the wider third sector. That said, organisations established more recently (formed less than 10 years ago) are more likely to identify as being part of the social enterprise sector, perhaps explained by the more widespread use of the term 'social enterprise' in public policy and in publicly funded support programmes.



77%



of social enterprises are now legally incorporated



17%



of regulated charities in Scotland are involved in enterprise activity

Fields of Economic Activity

Social enterprises continue to be active in many parts of the economy, and are most numerous in relation to the management of community facilities, creative activities, and health and social care services. These have consistently been the largest fields of activity since the sector was first examined in 2015.

BREAKDOWN OF SOCIAL ENTERPRISES BY FIELD⁷

Economic Sector	Number of Social Enterprises				% of all 2021	Net Change (2015-21)
	2015	2017	2019	2021		
Community Centres and Halls	846	971	1,005	1,022	17%	21%
Arts & Creative Industries	708	777	816	839	14%	19%
Health & Social Care	623	659	755	795	13%	28%
Early Learning & Childcare	670	708	667	604	10%	-10%
Tourism, Heritage and Festivals	243	361	365	363	6%	49%
Sport & Leisure	228	254	318	341	6%	50%
Property, Energy, Utilities & Land	238	307	315	321	5%	35%
Information, Consultancy and Support	250	223	269	292	5%	17%
Education, Training & Employment	222	262	297	282	5%	27%
Housing	264	226	228	217	4%	-18%
Retailing	136	182	218	210	3%	54%
Environment & recycling	156	153	179	197	3%	26%
Food, Catering & Hospitality	78	106	138	151	3%	94%
Transport	82	108	110	108	2%	32%
Financial Services	138	121	112	104	2%	-25%
Other	317	182	233	201	3%	-37%
ALL SOCIAL ENTERPRISES	5,199	5,600	6,025	6,047	100%	16%

Source: Analysis of data on all identified social enterprises, 2015, 2017, 2019 and 2021

The pattern is changing across the various fields of economic activity. There has been a particularly large growth in social enterprises active in Food, Catering & Hospitality, although from a low base. Conversely, there has been a particular decline in the number of organisations providing housing and financial services.

Most social enterprises are smaller (**41%** have turnover of **<£50k**), with little variation over the years.

SOCIAL ENTERPRISE INCOME BY SIZE⁸

Income	2015 ¹	2017	2019	2021
Income 0-49k	-	43%	42%	41%
Income 50-99k	-	14%	13%	12%
Income 100-249k	-	16%	16%	16%
Income 250-499k	-	9%	10%	11%
Income 500-999k	-	6%	7%	7%
Income 1-5m	-	8%	8%	9%
Income 5m+	-	4%	4%	4%

Source: Analysis of data on all identified social enterprises, 2017, 2019 and 2021

41%



of social enterprises have a
turnover of <50k

¹ In the 2015 Census different size bands were used.

Registered Location of Social Enterprises

Despite the influence of the pandemic, the registered location of social enterprises has been fairly stable since the first Social Enterprise Census in 2015².

The largest number of social enterprises are located in the West of Scotland (**29%** of all), East of Scotland (**28%**), and Highlands and Islands (**21%**).

SOCIAL ENTERPRISE LOCATION BY REGION³

Area	Number of Social Enterprises	% Share of Social Enterprises
Aberdeen City and Shire	436	7%
East of Scotland	1674	28%
Highlands and Islands	1278	21%
South of Scotland	475	8%
Tayside	449	7%
West of Scotland	1735	29%

Source: Analysis of data on all identified social enterprises 2021

Social enterprises are evident in all local authority areas, although unevenly spread. The main city authorities (Glasgow, Edinburgh, Aberdeen and Dundee) account for **32%** of all social enterprises. The largest numbers can be found in Glasgow and Edinburgh, which together account for **26%** of all social enterprises and have added most social enterprises since 2015. However, the greatest density (in terms

of numbers of social enterprises per head of population) of social enterprises is evident in Scotland's three island authorities (Comhairle nan Eilean Siar, Shetland and Orkney).

² Social enterprise location is based on the primary registered postcode of organisations. This provides a consistent and verifiable record of the main office of organisations, but does not provide an indication of the geographical scope of organisational activity. The market coverage of social enterprises is explored later in the report.

³ The Social Enterprise Census has adopted the 'Enterprise Region' classification since 2015, traditionally used for the regional planning of public sector enterprise support. The study classifies social enterprises according to their registered location.

7%

Aberdeen City and Shire

28%

East of Scotland

21%

Highlands and Islands

8%

South of Scotland

7%

Tayside

29%

West of Scotland



ENTERPRISE PROFILE AND CHANGE BY LOCAL AUTHORITY AREA

Area	Number of Social Enterprises	% Share of Social Enterprises	Social Enterprises Per 10,000 people	Net Change in the number of Social Enterprises (2015-2021)
1. Aberdeen City	148	2%	6	21
2. Aberdeenshire	287	5%	11	42
3. Angus	114	2%	10	21
4. Argyll and Bute	257	4%	30	13
5. City of Edinburgh	781	13%	15	111
6. Clackmannanshire	35	1%	7	3
7. Dumfries and Galloway	239	4%	16	49
8. Dundee City	136	2%	9	4
9. East Ayrshire	76	1%	6	7
10. East Dunbartonshire	55	1%	5	4
11. East Lothian	146	2%	14	21
12. East Renfrewshire	55	1%	6	14
13. Falkirk	94	2%	6	15
14. Fife	258	4%	7	79
15. Glasgow City	816	13%	13	112
16. Highland	566	9%	24	37
17. Inverclyde	62	1%	8	8
18. Midlothian	74	1%	8	17
19. Moray	147	2%	15	23
20. Na h-Eileanan Siar	124	2%	47	15
21. North Ayrshire	120	2%	9	22
22. North Lanarkshire	114	2%	3	7
23. Orkney Islands	72	1%	32	16
24. Perth and Kinross	209	3%	14	42
25. Renfrewshire	99	2%	6	15
26. Scottish Borders	236	4%	20	41
27. Shetland Islands	107	2%	47	12
28. South Ayrshire	97	2%	9	36
29. South Lanarkshire	177	3%	6	34
30. Stirling	160	3%	17	22
31. West Dunbartonshire	70	1%	8	6
32. West Lothian	116	2%	6	1
ALL AREAS	6,047	100%	11	848

Source: Analysis of data on all identified social enterprises (2015 and 2021) and National Records of Scotland Mid-Year Population Estimates (2020)

While urban areas contain the largest share of social enterprises (**67%**), the social enterprise sector has deep roots in rural Scotland. The figures show a greater density of social enterprise activity in rural areas and a continuing over-representation of social enterprises in remote rural communities (containing **6%** of the Scottish population but **19%** of social enterprises).

PROFILE OF SOCIAL ENTERPRISES BY URBAN-RURAL CLASSIFICATION

Rural-Urban Categorisation	Share of Scottish Population	Number of Social Enterprises	% of All Social Enterprises	Net Change in Number of Social Enterprises 2015-21
Large Urban Areas	35%	2,148	36%	+14%
Other Urban Areas	36%	1,189	20%	+16%
Accessible Small Towns	9%	358	6%	+11%
Remote Small Towns	3%	343	6%	+3%
Accessible Rural	11%	858	14%	+18%
Remote Rural	6%	1,151	19%	+18%
TOTAL	100%	6,047	100%	+16%

Source: Analysis of data on all identified social enterprises (2015 and 2021) and National Records of Scotland Mid-Year Population Estimates (2020)



Markets

Markets

Social enterprises provide a range of products and services, and have become an increasingly familiar part of our daily lives. This section examines the markets in which social enterprises operate and the customers they serve.

Geographic Markets

The size of the geographic market in which social enterprises operate varies substantially among social enterprises, although this has shifted little since 2015.

The survey findings show that just over half of social enterprises do not operate outside of their local authority area (**55%**), while one-in four serves only their local community. Common examples of this highly localised social enterprise activity include childcare services, community credit unions, and community centres.

GEOGRAPHIC MARKETS OF SOCIAL ENTERPRISES⁹

Market	2015	2017	2019	2021
A Single Neighbourhood or Community	24%	26%	26%	25%
A Local Authority Area	32%	32%	31%	30%
More Than One Local Authority Area	21%	20%	21%	20%
Scotland-Wide	11%	10%	11%	10%
Across the UK	5%	5%	3%	5%
Internationally	7%	7%	8%	10%

Source: Social Enterprise Census Survey 2015, 2017, 2019 and 2021

The results also show that of those social enterprises with an international-orientation, and despite the potential influence of COVID-19 and Brexit, **7%** have exported overseas in the 12 months to October 2021. This compares to **15%** of Scottish small businesses involved in export activity¹⁰.

SOCIAL ENTERPRISES EXPORTING/LICENSING OVERSEAS (PREVIOUS 12 MONTHS)¹¹

	2015	2017	2019	2021
Social Enterprises Exporting/Licensing to Overseas Markets in the Last 12 Months	5%	4%	6%	7%

Source: Social Enterprise Census Survey 2015, 2017, 2019 and 2021

Goods and Services

Social enterprise activity can take many forms, but tends to have a strong service-orientation. This helps explain the highly localised focus and relatively low levels of trade overseas.

Since this topic was first explored in 2017, the survey results show only a modest shift away from this dominant focus on service delivery.

7% 

of businesses have exported overseas in the 12 months to October 2021

MAIN SOCIAL ENTERPRISE OFFERING¹²

Focus	2015	2017	2019	2021
Mainly Goods	-	11%	12%	12%
Mainly Services	-	79%	76%	75%
Goods and Services Equally	-	10%	11%	13%

Source: Social Enterprise Census Survey 2015, 2017, 2019 and 2021

In the latest survey, **38%** of respondents also reported an increase in the range of products and services they offered in the last year¹³. As described later, this may be due in part to the influence of the pandemic which forced organisations to rapidly adapt to new demands.

Customer Groups

All social enterprises have customers that pay a fee in return for goods and services, sometimes in the form of contractual or outcome-based payments.

The 2021 survey results reinforce two key trends. First, the overall reduction in the share of social enterprises doing business with the public sector (down from **61%** in 2015 to **50%** in 2021). Second, the increase in social enterprises serving the general public (up from **68%** to **82%**).

REPORTED CUSTOMER GROUPS¹⁴

Customer Groups	2015	2017	2019	2021	Net Change 2015-21 (Percentage Points)
Public Sector	61%	52%	53%	50%	-11
Private Sector	39%	36%	39%	40%	+1
Third Sector (incl. social enterprises)	50%	46%	47%	49%	-1
General Public	68%	79%	79%	82%	+14

Source: Social Enterprise Census Survey 2015, 2017, 2019 and 2021

The survey data indicates that smaller social enterprises (with a turnover less than **£500k**) are less likely to do business with other organisations (public, private, and third sector customers) than larger social enterprises. Conversely smaller organisations are more likely than larger organisations to sell goods and services to the general public.

REPORTED CUSTOMER GROUPS BY INCOME

Customer Groups	Income <100k	Income 100-500K	Income 500k+
Public Sector	46%	52%	67%
Private Sector	37%	39%	45%
Third Sector (incl. social enterprises)	40%	50%	61%
General Public	86%	82%	77%

15% 

of businesses reported that they had won a contract in the last 12 months

Source: Social Enterprise Census Survey 2021

Public Sector Contracts

The findings of this and previous waves of the Social Enterprise Census suggest that most social enterprises are not involved in bidding for public contracts

(**82%** in the 12 months to October 2021). While **5%** of respondents said that their organisation had been unsuccessful in bidding for a public sector contract, a combined **15%** reported that they had won a contract in the last 12 months, either alone or as part of a consortium.

SOCIAL ENTERPRISES BIDDING AND WINNING CONTRACTS (LAST 12 MONTHS)¹⁵

	2015	2017	2019	2021
Didn't bid for any contract	-	80%	79%	82%
Unsuccessful in bidding for contracts	-	5%	4%	5%
Won a contract as part of a consortium	-	15%	17%	4%
Won a contract bidding alone	-			11%

Source: Social Enterprise Census Survey 2017, 2019 and 2021

Note: Multiple responses possible, does not add to 100%

The 2019 Social Enterprise Census report examined this issue and identified two main reasons - insufficient capacity and experience to deliver on public contract requirements, and a mismatch between the published requirements and the things that social enterprises provide.

The 2021 survey also reveals that it is larger social enterprises (turnover **>£500k**) that have been more involved in tendering for public contracts and more successful in public tendering than smaller organisations. For example, **6%** of organisations with turnover **<£100k** won a contract bidding alone compared to **25%** of organisations with a turnover **>£500k**.

PUBLIC TENDERING BY SIZE OF ORGANISATION (LAST 12 MONTHS)

	Income <£100k	Income £100-500k	Income >£500k
No, didn't bid for any contracts	88%	84%	62%
No, unsuccessful in bidding for contracts	5%	4%	5%
Yes, won a contract as part of a consortium	1%	5%	14%
Yes, won a contract bidding alone	6%	9%	25%

Source: Social Enterprise Census Survey 2021

Note: Multiple responses possible, does not add to 100%

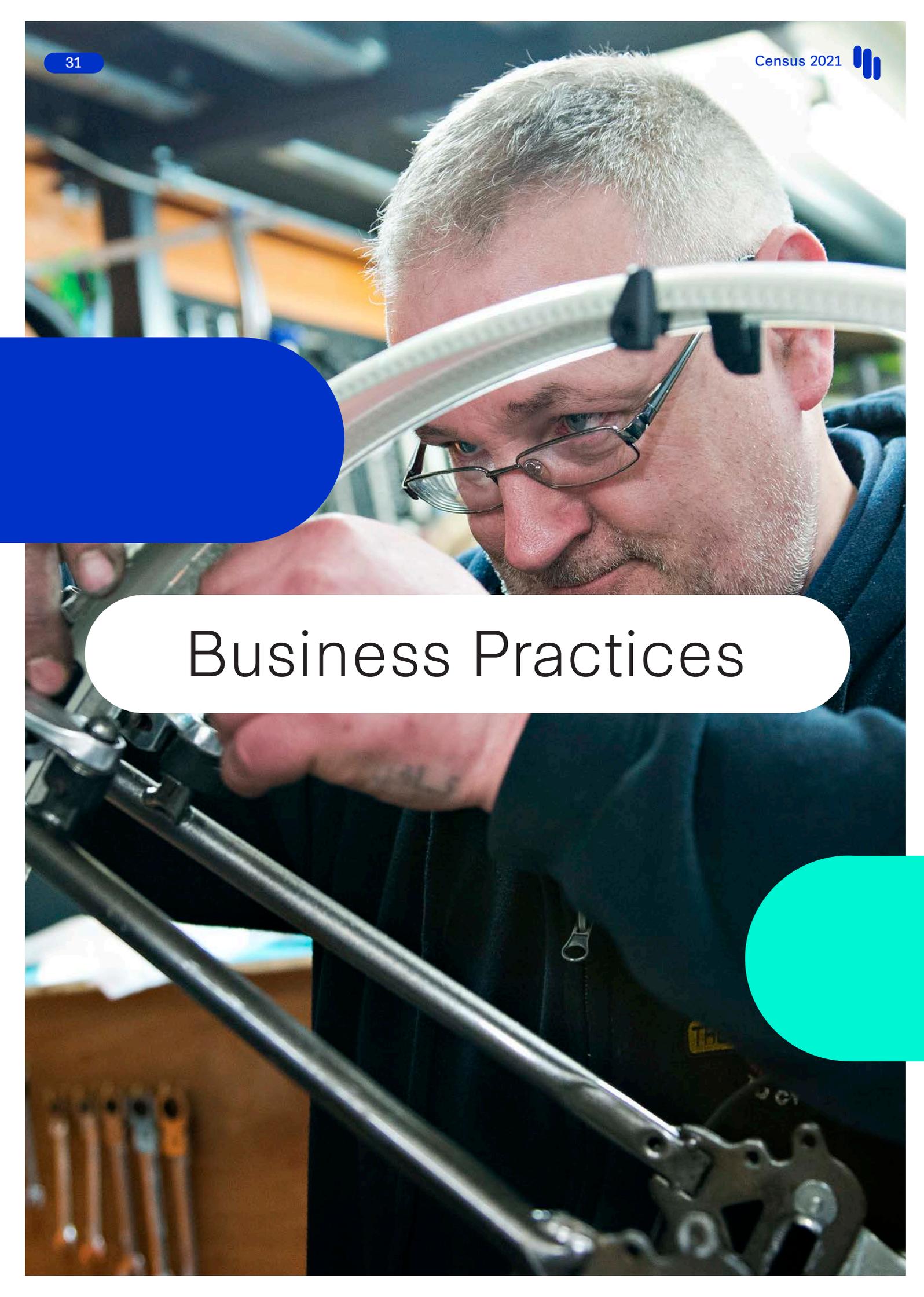
Further analysis of the views of social enterprises in the 2021 survey who reported not winning a public tender suggests a number of things that might help them feel better prepared to bid for or win contracts:

- smaller and more relevant contract opportunities;
- advance notification of opportunities, with more lead-in time to prepare bids;
- more support with the bidding process including, sourcing

opportunities, forming consortia and preparing bids; and

- additional staff capacity to devote to tendering, together with the development of additional expertise through training.

Following on from this, **8%** of respondents in the survey have reported receiving some form of support in preparing a bid including from a variety of publicly funded support programmes¹⁶.



Business Practices

Business Practices

Social enterprise is a distinctive way of doing business – one that is generally considered to be ethical, fair and inclusive. This section examines the commitment of social enterprises to good governance, diverse leadership, fair pay, and equality of opportunity.

Inclusive Boards

Social enterprises, most of which are also regulated charities, have a duty of good governance and strive to appropriately reflect the interests of the people they serve.

Almost all social enterprises operate in line with best practice in inclusion¹⁷. The 2021 survey indicates that almost all (**96%**) operate with a minimum of three voluntary trustees/directors and that they have an average of seven board members. The survey data also shows that three-quarters of social enterprises (**75%**) are led by and accountable to people from a particular neighbourhood or geographic community¹⁸.

It is however important to consider the multiple facets of inclusive practice. Based on self-reported survey data, the findings show that women now account for **55%** of board members (up from **48%** in 2015), and represent the majority on **66%** of boards. However, social enterprises can potentially do more to increase representation from particular groups, including young people and people with a disability or long-term condition, to increase board effectiveness through diversity of thought.

75%



of social enterprises are led by people from a particular neighbourhood or geographic community

PROFILE OF SOCIAL ENTERPRISE BOARD MEMBERS¹⁹

Group	% of Trustees and Directors from Group	18+ population ²⁰
Women	55%	51%
Non-binary	0.8%	not available
Black and Minority Ethnic	3%	5%
Under 30 Years Old	5%	18%
Disability or Long-term Condition	10%	26%
LGBTIQ+	2%	3%

Source: Social Enterprise Census Survey 2021.

Diverse Leaders

The need for diversity extends to the paid leadership of social enterprises. The latest survey evidence (again based on self-reported data) shows strong female and LGBTIQ+ representation at the top of organisations, but more limited representation from some other equality groups.

PROFILE OF SALARIED SOCIAL ENTERPRISE LEADERS²¹

Group	% of the Most Senior Employees from Group	18+ population ²²
Women	71%	51%
Non-binary	1%	not available
Black and Minority Ethnic	5%	5%
Under 30 Years Old	4%	18%
Disability or Long-term Condition	21%	26%
LGBTIQ+	6%	3%

Source: Social Enterprise Census Survey 2021.

The data suggests a notable trend of growing female leadership within the social enterprise sector. This stands in contrast to the small business community at large, where only **14%** of SMEs in Scotland are women-led²³.

71%



of social enterprises in Scotland are led by women

SOCIAL ENTERPRISES LEADERS

% of Social Enterprises	2015	2017	2019	2021	Scottish SMEs
Female Leaders	60%	63%	65%	71%	14%
Leaders with a disability	-	15%	16%	21%	-
Black and Minority Ethnic Leaders	-	3%	3%	5%	2%

Source: Social Enterprise Census Survey 2015, 2017, 2019 and 2021



An Inclusive Workforce

Given the social mission of most social enterprises, there is an expectation that the sector will value talents from all sections of the community and strive to create fair work that is open to everyone.

The survey results suggest that most social enterprises draw at least half of their workforce from among the female population and from residents of local

areas. The reach into other sections of the community varies significantly. The survey data shows the strength of representation of each diversity category. For example, **3%** of social enterprises have no female employees, **14%** of social enterprises have some but fewer than half of their employees, and for **82%** females make up at least half of their workforce.

PROFILE OF WORKFORCE IN SOCIAL ENTERPRISES²⁴

Group	% of social enterprises with no Employees from diversity category	% of social enterprises with <50% Employees from diversity category	% of social enterprises with >50% Employees from diversity category	Unknown
Female	3%	14%	82%	0%
Local resident	4%	15%	78%	2%
Previously unemployed	25%	41%	23%	11%
Under 30 Years Old	33%	51%	15%	1%
Disability or Long-term Condition	33%	44%	9%	14%
Black and Minority Ethnic	65%	24%	3%	7%
LGBTIQ+	48%	17%	3%	31%
Non-binary	59%	6%	1%	34%

Source: Social Enterprise Census Survey 2021



It should be noted that the results presented above (including the composition of organisational boards and leaders) are estimates provided by social enterprise leaders, although the research suggests that social enterprises are not always able to report fully or accurately on workforce equalities data. The survey shows that around half of social enterprises collect data on the age of employees (**50%**) and gender (**47%**),

and to a lesser extent on disability and ethnicity. However, there are significant gaps in data collection relating to key protected characteristics, and almost one-in-three organisations (**31%**) do not appear to collect any relevant workforce equalities data. Such data is critical to identifying key equality issues, including areas of under-representation and potential pay gaps, and to progressing equality, diversity and inclusion goals.

WORKFORCE DATA ON EQUALITY AND DIVERSITY COLLECTED²⁵

Workforce Data Collected	% of Respondents
Data on age	50%
Data on gender	47%
Data on disability	43%
Data on ethnicity	33%
Data on caring responsibilities	19%
Data on sexual orientation	16%
Data on religion and belief	14%
Data on socio-economic background	10%
None of the above	31%

Source: Social Enterprise Census Survey 2021

More generally, the feedback provided by survey respondents suggests that organisations would benefit from additional training and advice to improve workforce diversity and inclusion, including in relation to:

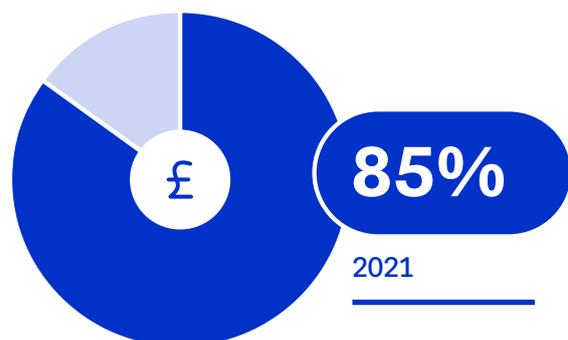
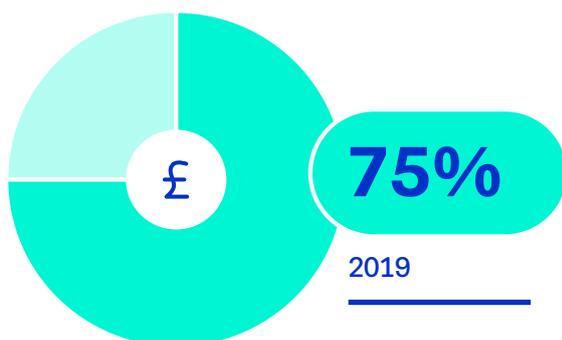
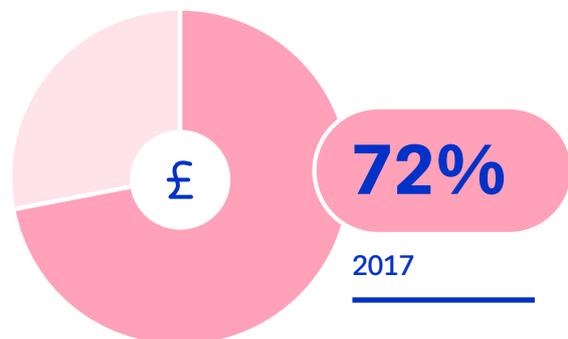
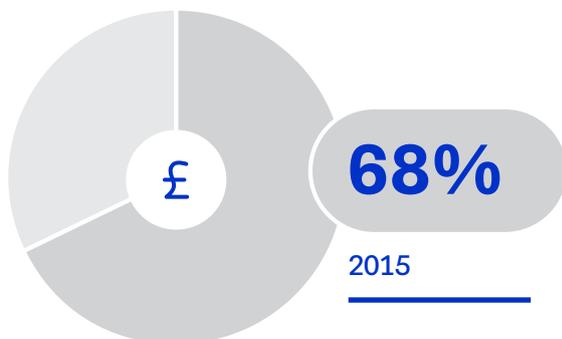
- conducting an audit of the current situation;
- managing recruitment processes to attract a more diverse range of candidates;
- engaging directly with minority populations;
- staying up-to-date with relevant equalities legislation;
- learning about best practice approaches;
- introducing appropriate organisational policies and procedures;
- collecting and using appropriate equalities data.

Fair and Equitable Pay

The ambition for social enterprises to be good employers, offering fair pay, is set out in the Voluntary Code of Practice for Social Enterprises in Scotland. The survey data indicates that a growing proportion of social enterprises pay all employees at or above the real living wage for Scotland, as defined by the Living Wage Foundation²⁶.

Social enterprises also tend to have very flat pay structures. The 2021 survey findings indicate an average wage differential of **2.3:1** between the highest and lowest paid employee²⁷, compared to a consistent wage differential of **2.5:1** reported in 2015, 2017 and 2019. The latest figures also show that **97%** do not exceed a ratio of **5:1**, consistent with the principles of fairness and equity set out in the Voluntary Code of Practice for Social Enterprise in Scotland²⁸.

% OF SOCIAL ENTERPRISES PAYING THE REAL LIVING WAGE FOR SCOTLAND²⁹



Flexible Working Patterns



Social enterprises tend to offer flexible working arrangements to employees. The survey results show that **69%** of social enterprises offer flexitime, while **45%** offer other flexible working patterns. Also common are annualised hours contracts, job-sharing, and term-time working.

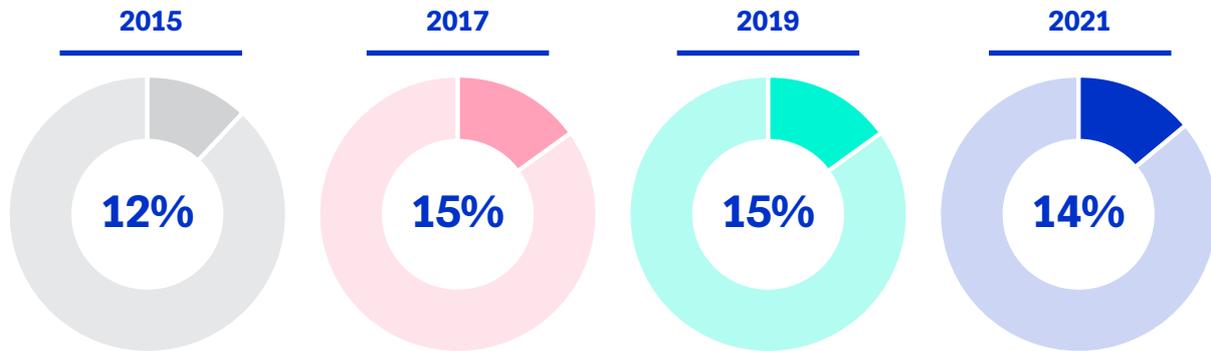
WORKING HOURS ARRANGEMENTS OFFERED TO EMPLOYEES³⁰

Working Arrangement	% of Respondents
Flexitime (flexible working hours)	69%
Other flexible working patterns	45%
An annualised hours contract	21%
Job-sharing	20%
Term-time working	19%
Zero hours contracts	14%
A four and a half day week	7%
On call working	7%
A nine day fortnight	3%
None of the above	7%

Source: Social Enterprise Census Survey 2021

The evidence here, and from previous surveys in the series, suggests that the use of zero hours employment contracts remains a consistent feature of the operations of a minority of social enterprises. As reported in the 2019 Social Enterprise Census report, this

remains an industry-specific challenge for social enterprises employing staff in social care, leisure and other service sectors where this form of contract is deemed necessary to provide adequate flexibility and competitiveness.

% OF SOCIAL ENTERPRISES USING ZERO HOURS CONTRACTS

Source: Social Enterprise Census Survey 2015, 2017, 2019 and 2021

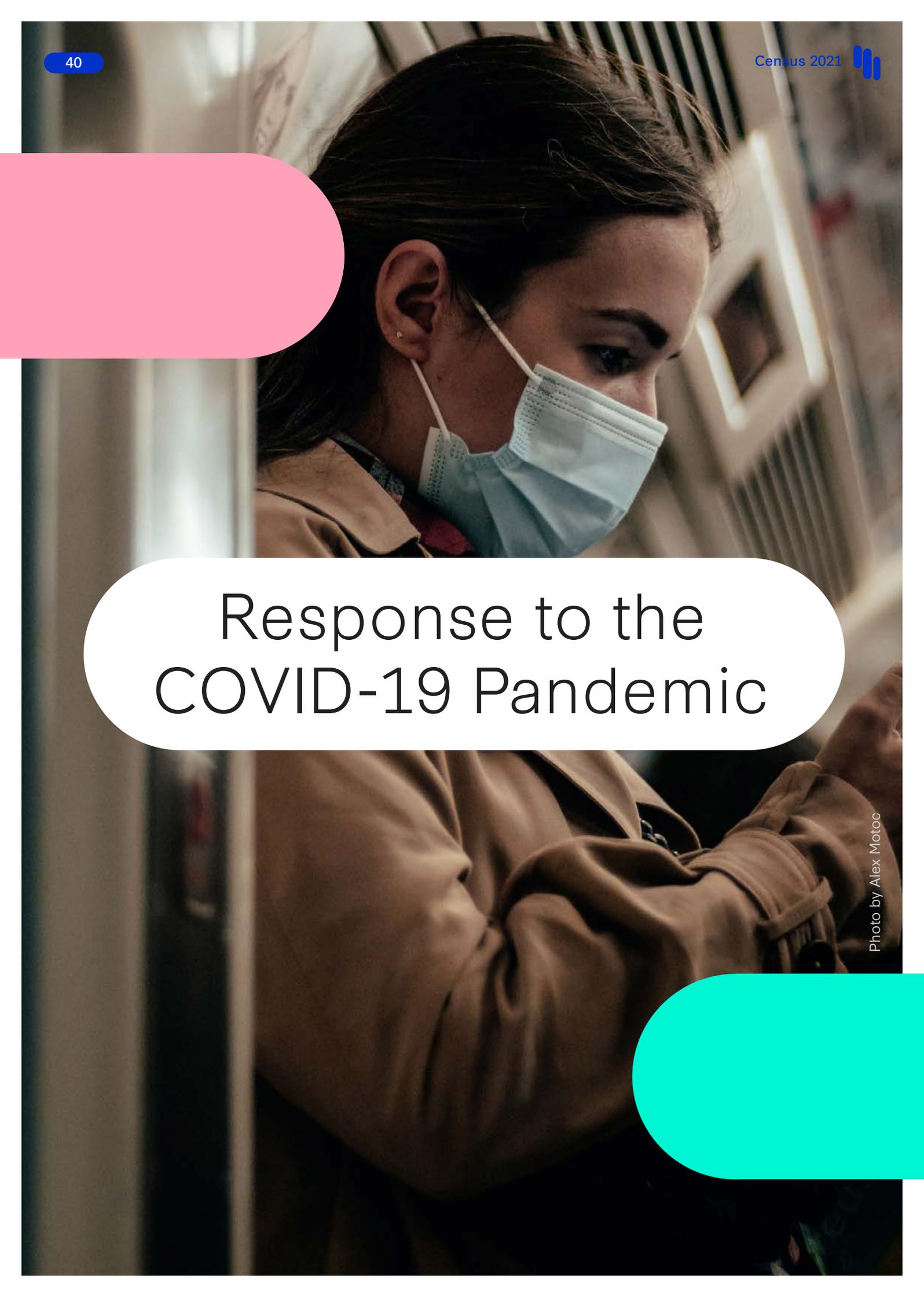
Employee Involvement

The survey evidence suggests that the vast majority of social enterprises have arrangements in place to engage employees in decision-making. The most common methods of involvement are 'open door' policies between employees and leaders, the opportunity for employees to report directly to board meetings, and staff feedback through a range of mechanisms.

ARRANGEMENTS FOR ENGAGING EMPLOYEES IN DECISION-MAKING³¹

Method of Involvement	% of Respondents
'Open door' policies between employees and leaders	82%
Staff can submit or present items for board meetings	71%
Staff feedback is sought through emails, surveys, etc.	60%
Staff representatives on the board	35%
Staff engagement forums	27%
Staff have voting rights on certain matters	10%
Use of staff council/representative employee groups	9%
Have a recognition agreement with a trade union	5%
None of the above	2%

Source: Social Enterprise Census Survey 2021

A photograph of a woman in a hospital setting, wearing a light blue surgical mask and a brown lab coat. She is looking down and to the right. The background shows hospital equipment and a window. There are decorative pink and teal shapes overlaid on the image.

Response to the COVID-19 Pandemic

Response to the COVID-19 Pandemic

The global pandemic has represented a critical period for businesses and communities across Scotland. From lockdowns, rising demand, and ongoing change and uncertainty, the pandemic was no longer business-as-usual for most social enterprises. This section examines their experience of the pandemic and how organisations have navigated this turbulent period.

The Influence of COVID-19

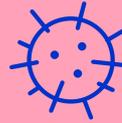
The pivotal role and agility of Scotland's wider third sector in response to the pandemic has been widely recognised, as have the challenges it has faced.

The views captured at October 2021, show that the experience of COVID-19 has been a negative one for most social enterprises, with **68%** of organisations reporting a negative impact, **19%** reporting a positive impact, **5%** no impact, and **8%** unsure.

REPORTED IMPACT OF COVID-19 ON ORGANISATIONS³²

Reported Impact	% of Respondents
Positive Impact	19%
No Impact	5%
Negative Impact	68%
Not Sure	8%

Source: Social Enterprise Census Survey 2021

68%

of social enterprises
reported a negative impact
from Covid-19 on their
organisation

The data suggest that the long-term outcome for social enterprises has improved considerably since the uncertainty experienced at the height of the first lockdown, where earlier survey work (conducted May 2020) reported a negative impact among **97%** of social enterprises³³. This is consistent with various surveys during the first year of the pandemic³⁴, where organisations reported concerns about their finances, the rising demand for services, falls in income and staffing, while adapting to a world moving online.

The effect of the pandemic has varied across the sector, with the data suggesting that the smallest social enterprises (<**£50k** income) were more likely to be negatively impacted than the largest ones (>**£5m** income).

ORGANISATIONS REPORTING NEGATIVE IMPACT OF COVID-19³⁵

Income of Organisation	% Reporting Negative Impact
£0-49k	84%
£50-99k	60%
£100-249k	73%
£250-499k	63%
£500-999k	65%
£1-5m	68%
£5m+	45%

Source: Social Enterprise Census Survey 2021

Rising to Demands

Social enterprises like other parts of the third sector were required to respond to rapidly rising demand during the early weeks and months of the pandemic³⁶.

The evidence from the latest Social Enterprise Census survey suggests that for around half of the sector (**48%**) the demands placed on services continued to increase during the 12 months to October 2021.

Restrictions put in place to tackle COVID-19, not least requirements to stay at home and to observe social distancing, meant services had to be delivered differently, leading to changed, reduced or paused services.

48%



of the sector reported that demands on services continued to increase

MITIGATING ACTIONS TO MAINTAIN REVENUE AND REDUCE COSTS³⁷

Actions Taken	% of Respondents
Adjusting practices to social distancing	75%
Moved employees to home working	50%
Changed services to respond	67%
Temporarily reduced services (e.g. opening hours)	52%
Temporarily halted service/ production	45%

Source: Social Enterprise Census Survey 2021

The survey data also shows that the range of products and services offered has also increased among two-fifths (**38%**) of the sector in the 12 months to October 2021. This potentially reflects the continuing adaptation of services and delivery methods coming out of the main phase of the pandemic.

Greater Collaboration

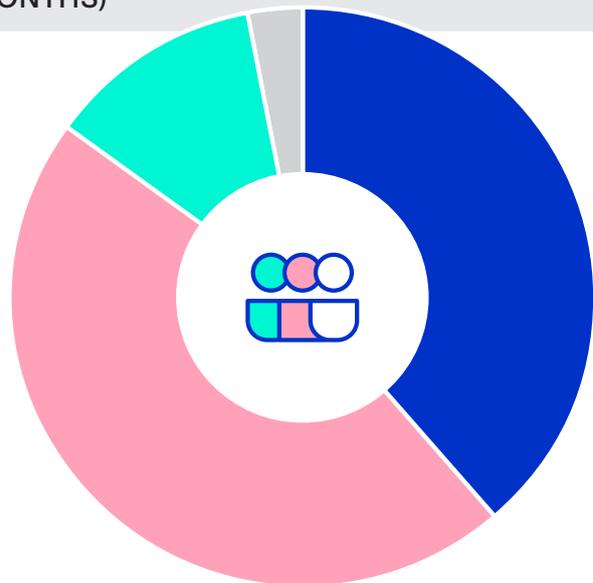
The pandemic also appears to have strengthened partnership working in the sector.

Early in the pandemic the Third Sector Interface (TSI) Network³⁸ collected survey evidence that pointed to increased collaboration among **50%** of social enterprises.

The latest findings from the Social Enterprise survey suggest that this acceleration of partnership working has continued in the 12 months to October 2021.

JOINT WORKING WITH OTHERS (LAST 12 MONTHS)³⁹

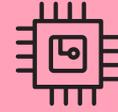
Reported Change	% of Respondents
Increased	39%
No Change	47%
Decreased	12%
Not sure	3%



Source: Social Enterprise Census Survey 2021



Embracing Digital



The latest survey evidence highlights the transformative impact of the pandemic on the use of digital technologies by the social enterprise sector. The shifts have been most pronounced in the use of technologies to support video conferencing, e-learning and remote working, although less widespread in the use of Customer Relationship Management (CRM), E-commerce, and Accounting/HR software.

CHANGES IN THE USE OF TECHNOLOGIES SINCE THE OUTBREAK OF COVID-19⁴⁰

Type of Technology	Using more	Unchanged	Using less
Virtual/video conferencing	91%	8%	1%
Online marketing	51%	47%	2%
Cloud computing	44%	55%	2%
Customer Relationship Management (CRM) system	18%	79%	3%
E-learning	65%	34%	1%
Website	53%	46%	1%
Accounting/HR software	30%	69%	1%
E-commerce	26%	72%	2%
Remote working applications	62%	37%	1%

Source: Social Enterprise Census Survey 2021

The shifts appear to have continued since the initial phase of the pandemic, with **63%** of survey respondents reporting that their organisation has increased the digital delivery of activities over the 12 months to October 2021.

Protecting Jobs

Social enterprises faced great uncertainty and difficult choices during successive lockdowns, not least in protecting jobs and services.

Conducted in October 2021 at the point of cessation of the national Job Retention Scheme, the Social Enterprise Census survey indicates that up to **53%** of social enterprises furloughed employees and **10%** initiated redundancies since the outbreak of the pandemic in March 2020.

The following table shows the proportion of social enterprises who had different levels of staff on furlough or laid off. So, for example, **47%** of social enterprises didn't have any of their employees on furlough, whereas **26%** of social enterprises had over three-quarters of their employees on furlough.

STAFF AFFECTED BY FURLOUGH AND REDUNDANCY DURING COVID-19⁴¹

Proportion of Staff affected	Organisations Reporting Staff Furlough	Organisations Reporting Redundancy
None	47%	90%
1-24%	12%	8%
25-49%	6%	1%
50-74%	9%	1%
75-100%	26%	0.3%
Total	100%	100%

Source: Social Enterprise Census Survey 2021

Encouragingly, nine-in-ten organisations have reported no redundancies by October 2021. Given the early crisis faced by many organisations, this is a positive finding that has been achieved against the backdrop of **£350m** of Scottish Government investment in emergency funds for communities and the third sector during the period, combined with a range of targeted measures to support small businesses, and the UK Job Retention Scheme.

Remaining Solvent

Organisations reported concern about their finances and deteriorating position early on in the crisis but in many cases this initial concern was mitigated through a range of measures.

During the initial months of the pandemic, the sector reported strongly negative outlooks on their financial positions due to rising demand, coupled with large hits to income due to lockdowns, which impacted the ability to deliver services and funded activities. Analysis by Social Enterprise Scotland of OSCR survey data from May 2020 highlighted a 'critical' financial threat to **30%** of social enterprises and 'some' threat to **60%** of them⁴². Similarly, survey evidence from TSI Network suggested **86%** of social enterprises expected their financial position to worsen⁴³.

The latest Social Enterprise Census survey points to a number of main mitigating actions taken to maintain revenue or reduce costs in response to the pandemic.

MITIGATING ACTIONS IN RESPONSE TO COVID-19⁴⁴

Action Taken	% of Respondents
Accessed government financial support packages	65%
Sought business advice	24%
Drew down financial reserves	18%
Accessed financial loans	11%
Adjusted supply chains / renegotiated contracts	8%
Delayed payments to creditors	3%
Increased bank overdraft	1%

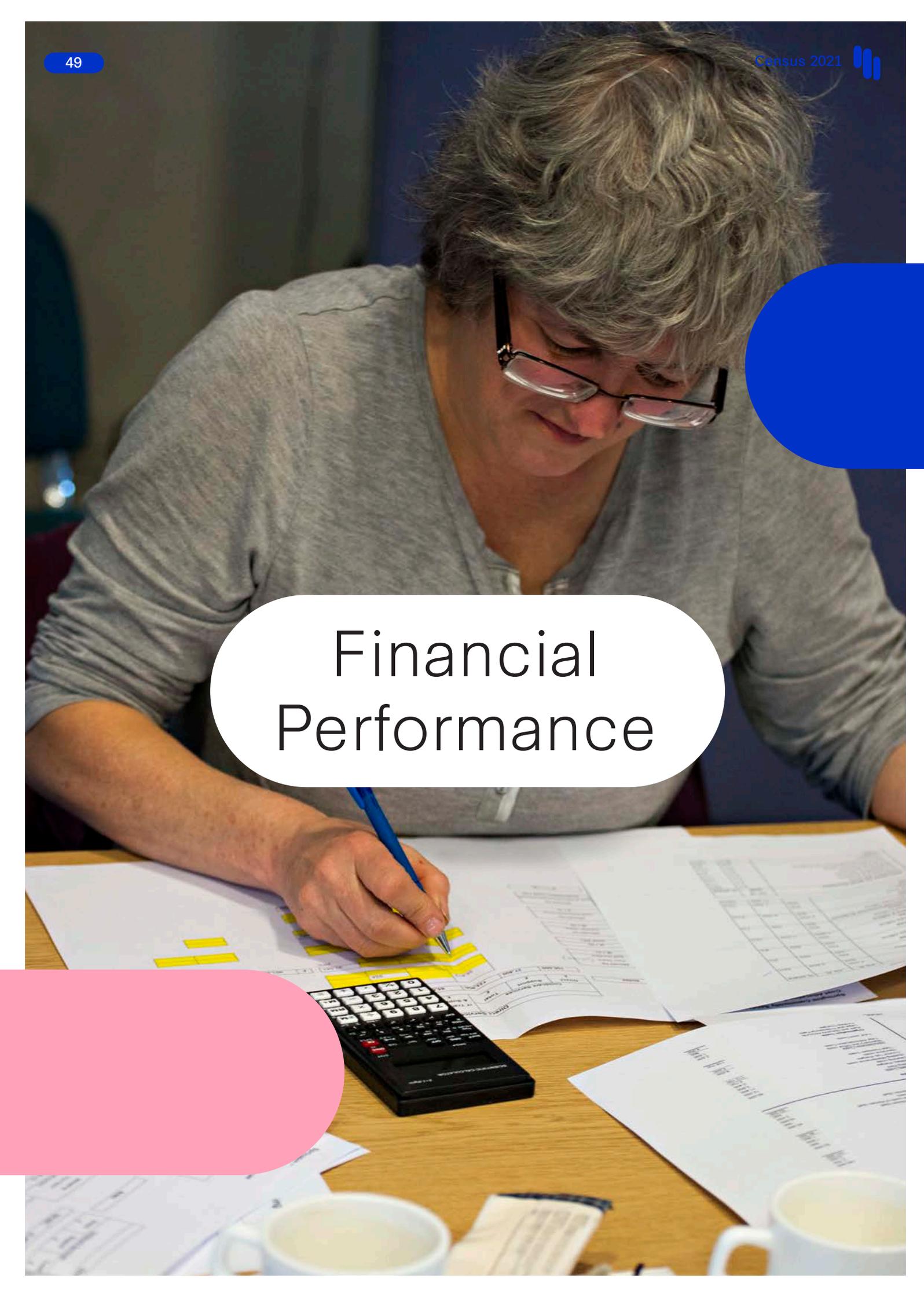
Source: Social Enterprise Census Survey 2021

Three main actions appear most significant. First, and most widely cited, the substantive response from the government in the form of targeted emergency financial support, which enabled the sector to respond to the early crisis, protect jobs, and deal with challenging financial circumstances. Second, and less widely reported is advisory support to help organisations make sound business decisions in the face of uncertainty - this help provided through a range of government-funded business support services including specialist business support for the third sector delivered through the national Just Enterprise programme. Third, the ability of organisations to draw on their financial reserves to remain solvent, supported by the flexibility of independent funders who permitted organisations to repurpose or postpone the use of committed funds.

In particular, social enterprises have been able to access substantial third sector financial support made available from the Scottish Government, to help come through the worst of the pandemic and support vulnerable communities. The funding made available to the wider third sector has been in excess of **£219m** with the Third Sector Resilience Fund and Adapt and Thrive, specifically providing business support.

This and other emergency financial assistance has been widely accessed by the sector. The survey results suggest no discernible pattern, with organisations of all sizes drawing on the support available.

As we will see later in the following section, the worst predictions during the early period of lockdown were not realised and the sector has remained resilient.



Financial Performance

Financial Performance



Social enterprises come in all shapes and sizes from large housing associations with a substantial asset base to local community enterprises that have a small annual turnover. This section draws on an objective financial analysis based on published accounts and examines the financial strength, performance and sustainability of the social enterprise sector and its resilience in the face of the global pandemic.

Income

Aggregate Income

Despite the initial financial shocks brought on by the pandemic, the income of the sector has held up well and indeed grown by **10%** over the last two years, to **£4.8bn**, continuing the upward trend since the first Census in 2015⁴.

TOTAL INCOME TO THE SOCIAL ENTERPRISE SECTOR⁴⁵

Type	Total Income				Net Change (2019-2021)
	2015	2017	2019	2021	
Registered Social Landlords	£1,300m	£1,569m	£1,817m	£1,988m	+9%
Credit Unions	£30m	£33m	£38m	£46m	+22%
Other Social Enterprises	£2,290m	£2,206m	£2,509m	£2,782m	+11%
ALL SOCIAL ENTERPRISES	£3,620m	£3,809m	£4,364m	£4,816m	+10%

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

⁴ Income increased from £3.6bn in 2015 to £3.8bn in 2017.

The capacity to generate income varies across the social enterprise sector, however, with **71%** of income reported in the latest published accounts generated by organisations in just two fields - Housing and Health & Social Care.

INCOME BY FIELD OF ACTIVITY⁴⁶

Field of Activity	Aggregate Income 2021	Share of Income 2021	% Change (2019-2021)
 Arts and Creative Industries	£185.3m	4%	-16%
 Community Centres & Halls	£96.9m	2%	9%
 Early Learning & Childcare	£42.0m	1%	8%
 Education, Training & Employment	£257.6m	5%	56%
 Environment & recycling	£61.3m	1%	-20%
 Financial Services	£40.4m	1%	5%
 Food, Catering & Hospitality	£46.4m	1%	24%
 Health & Social Care	£1,286.6m	27%	15%
 Housing	£2,053.3m	44%	9%
 Information, Consultancy & Support	£165.1m	4%	24%
 Property, Energy, Utilities & Land	£74.2m	2%	16%
 Retailing	£53.0m	1%	12%
 Sport and Leisure	£61.1m	1%	-18%
 Tourism, Heritage & Festivals	£130.6m	3%	-16%
 Transport	£17.8m	0.4%	16%
 Other	£111.4m	2%	-4%

Source: Analysis of publicly available financial data, 2019 and 2021

The change in income across economic sectors has also been uneven since 2019, with income in some sectors growing strongly (e.g. Education, Training & Employment), while it has dropped in other sectors (e.g. Environment & Recycling).

Organisational Income

The positive trends in overall income (which includes trading, grants and other income) also disguise marked differences in the experiences of individual organisations. The analysis of year-end accounts for 2021 shows that just over half of social enterprises (**55%**) have increased their income since 2019, while just under half (**45%**) experienced lower income than previously.

TWO-YEAR CHANGE IN INCOME AT ORGANISATIONAL LEVEL⁴⁷

Change (2019-2021)	% of Organisations Experiencing the Change
Income has increased	55%
Income has decreased	45%

Source: Analysis of publicly available financial data, 2019 and 2021

The data suggests that smaller organisations are more likely to have experienced a drop in income during the pandemic. While **52%** of the smallest organisations (<£50k turnover) saw reduced income since 2019, this was the case for only **20%** of the largest organisations (with turnover >£5m).

ORGANISATIONS REPORTING DECREASED INCOME⁴⁸

Income Level	% of Organisations Showing Decreased Income in Accounts Since 2019
£0-49k	52%
£50-99k	31%
£100-249k	29%
£250-499k	28%
£500-999k	30%
£1-5m	26%
£5m+	20%

Source: Analysis of publicly available financial data, 2019 and 2021

There are marked differences across the fields in which social enterprises operate. Social enterprises operating in Transport (**63%**) and Arts and Creative Industries (**61%**) in particular most widely reported a drop in income.



of social enterprises have increased their income since 2019

ORGANISATIONS REPORTING DECREASED INCOME BY FIELD OF ACTIVITY

Field of Activity	% of social enterprises with decreased income since 2019
 Transport	63%
 Arts and Creative Industries	61%
 Early Learning and Childcare	56%
 Tourism and Heritage	54%
 Education, Training and Employment	48%
 Environment and recycling	45%
 Sport and Leisure	44%
 Land, Property and Energy	40%
 Community Centres and Halls	38%
 Financial Services	38%
 Retailing	37%
 Food, Catering and Hospitality	36%
 Health and Social Care	32%
 Information, Consultancy and Support	30%
 Housing	14%

Source: Analysis of publicly available financial data, 2019 and 2021

Sources of Income

The social enterprise sector derives its income from a variety of sources, most significantly trading, which now accounts for **69%** of income to the sector.

SOURCES OF INCOME OF SOCIAL ENTERPRISES⁴⁹



	2015	2017	2019	2021
Trading Activity	-	70%	70%	69%
Grant Funding	-	16%	16%	20%
Other Sources	-	13%	14%	11%

Source: Analysis of publicly available financial data, 2017, 2019 and 2021

Prior to the pandemic, there had been a consistent growth in earned income from trading, and this trend has continued. Despite the initial lockdowns and difficult trading conditions, an analysis of the published year-end accounts shows that earned income has increased by **7%** since 2019, to **£3.3bn**.

TOTAL TRADING INCOME⁵⁰



	Total Trading 2015	Total Trading 2017	Total Trading 2019	Total Trading 2021	Net Change (2019-2021)
ALL SOCIAL ENTERPRISES	£2,246m	£2,744m	£3,059m	£3,274m	+7%

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

The data also shows that grant funding has increased in significance. In total, the social enterprise sector received **£941m** in grant funding in the latest financial reporting period, compared to **£665m** in 2019. A significant uplift in funding has been made available by government

and independent funders, and was designed to help organisations weather the initial months of the crisis, protect vital services, and distribute aid to those communities most vulnerable to the effects of the pandemic.

TOTAL GRANT INCOME⁵¹

	Total Grants 2019	Total Grants 2021	Net Change (2019 - 2021)
ALL SOCIAL ENTERPRISES	£665m	£941m	+42%

Source: Analysis of publicly available financial data, 2019 and 2021

Access to Finance

Access to outside finance has been particularly important to maintain services that cannot be sustained commercially, bolster organisational capacity, manage cash flow, and continue to make needed investments.

The survey data shows that the social enterprise sector has turned to outside funding more widely in the 12 months to October 2021 than at any point since this topic was first explored in 2017. Most notably, **80%** of organisations have applied for grant support compared to **72%** pre-pandemic. The findings indicate that just **17%** of social enterprises did not apply for some form of outside funding compared to **25%** two years earlier.

TYPE OF FINANCE APPLIED FOR IN THE LAST 12 MONTHS⁵²

Market	2015	2017	2019	2021
Grant	-	73%	72%	80%
Loan	-	9%	10%	12%
Leasing/Hire Purchase	-	3%	4%	2%
Community Share Capital	-	1%	1%	1%
Overdraft	-	4%	4%	1%
Equity Finance	-	0%	1%	0%
None of the Above	-	24%	25%	17%

Source: Social Enterprise Census Survey 2017, 2019 and 2021

The data also shows only a modest increase in the proportion of social enterprises turning to repayable (loan) finance, from **9%** when this issue was first examined in 2017 to **12%** in the latest research. The findings suggest, however, that less than one-third of social enterprises (**29%**) are considering the use of the various forms of repayable finance available (similar to the 2019 Census findings; **30%**) although there is a significant group still unsure about this form of financing (**15%**), and therefore potentially open to it.

REPORTED WILLINGNESS TO CONSIDER REPAYABLE (LOAN) FUNDING⁵³

Stated View	% of Respondents
Yes, Fully	9%
Yes, to an Extent	20%
No	56%
Not Sure	15%

Source: Social Enterprise Census Survey 2021

The current research does not provide a reason why organisations are not considering the use of loan finance, although the 2017 Social Enterprise Census report explored this issue in greater detail and pointed to inability or uncertainty about meeting repayments on the part of social enterprises, and an associated reluctance among board members to take on repayable finance.



Expenditure

Total Expenditure

Collectively Scotland's social enterprises spent **£4.3bn** in 2021, **8%** more than in the same period two years earlier. When we exclude distinctive organisational forms - housing associations and credit unions - expenditure among social enterprises was only **4%** higher than in 2019.

TOTAL EXPENDITURE OF THE SOCIAL ENTERPRISE SECTOR⁵⁴

Type	Total Expenditure				Net Change (2019-2021)
	2015	2017	2019	2021	
Registered Social Landlords	£1,073m	£1,376m	£1,527m	£1,742m	+14%
Credit Unions	£27m	£28m	£32m	£36m	+14%
Other Social Enterprises	£1,990m	£2,118m	£2,408m	£2,515m	+4%
ALL SOCIAL ENTERPRISES	£3,090m	£3,522m	£3,968m	£4,293m	+8%

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021



Expenditure Among Organisations

The turbulence experienced during the pandemic has played out in different ways for different organisations. The latest published accounts show that just over half of social enterprises (**53%**) had to spend more in 2021 than in 2019, while just under a half (**47%**) experienced a decrease in their costs.

TWO-YEAR CHANGE (2019-2021) IN EXPENDITURE AT ORGANISATIONAL LEVEL⁵⁵

Spending has increased

53%



Spending has decreased

47%



Source: Analysis of publicly available financial data, 2019 and 2021

The published financial data shows that the burden of increased cost has fallen disproportionately on smaller organisations over the period, particularly those with <£50k turnover, who also experienced a larger decrease in income than larger social enterprises. Potentially it is those larger organisations (with relatively lower fixed costs) that were able to better manage a reduction in services during lockdown, cut discretionary spending, and adapt to more efficient forms of delivery in response to the pandemic.

ORGANISATIONS REPORTING INCREASED EXPENDITURE⁵⁶

Income of Organisation	% Showing Increased Expenditure in Accounts	% of Organisations Showing Decreased Income in Accounts
£0-49k	55%	52%
£50-99k	36%	31%
£100-249k	36%	29%
£250-499k	38%	28%
£500-999k	42%	30%
£1-5m	33%	26%
£5m+	24%	20%

Source: Analysis of publicly available financial data, 2019 and 2021

The reported growth in expenditure is not equal across all fields of activity. More than two third of social enterprises operating in Arts and Creative Industries (**72%**), Tourism and Heritage (**69%**) and Transport (**69%**) reported an increase in expenditure, while less than one third of organisations in Housing (**24%**) and Financial Services (**35%**) reported increased expenditure.

ORGANISATIONS REPORTING INCREASED EXPENDITURE BY FIELD OF ACTIVITY

Field of Activity	Percentage of social enterprises with increased expenditure
 Arts and Creative Industries	72%
 Tourism and Heritage	69%
 Transport	69%
 Community Centres and Halls	64%
 Sport and Leisure	63%
 Education, Training and Employment	53%
 Food, Catering and Hospitality	51%
 Environment and recycling	48%
 Retailing	45%
 Land, Property and Energy	45%
 Childcare	40%
 Health and Social Care	39%
 Information, Consultancy and Support	37%
 Financial Services	35%
 Housing	24%
 Other	54%

Source: Analysis of publicly available financial data, 2019 and 2021

Staff Costs

Staffing continues to be the largest cost for the sector to manage and now accounts for just over half (**54%**) of the expenditure of social enterprises.

STAFF COST RATIO⁵⁷ OF TYPICAL SOCIAL ENTERPRISES⁵⁸

56.3%



2015

56%



2017

49.4%



2019

53.5%



2021

+4.1%

Net Change 2019-2021

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Note: Excludes Registered Social Landlords and Credit Unions

This cost was widely subsidised by various forms of emergency funding designed to protect jobs during the initial crisis. This served to reduce the financial burden of wage costs on many organisations.

Profitability

The sector weathered the storm caused by the pandemic well, reflected in high levels of net income that have reached the bottom line of social enterprises.

The total **net income**⁵⁰ (surplus) reported by the sector at year-end was **£524m**, a **32%** increase since 2019. While the operating profits of housing associations have shown some decline, the surpluses of credit unions and the more typical and larger group of other social enterprises have grown strongly.

SURPLUS GENERATED BY THE SOCIAL ENTERPRISE SECTOR⁶⁰

Type	Net Income				Net Change (2019-2021)
	2015	2017	2019	2021	
 Registered Social Landlords	£201m	£193m	£289m	£247m	-15%
 Credit Unions	£9m	£5m	£6m	£10m	+62%
 Other Social Enterprises	£90m	£89m	£101m	£267m	+164%
ALL SOCIAL ENTERPRISES	£300m	£287m	£396m	£524m	+32%

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Despite the economic turbulence, and early risks from the pandemic, income was bolstered by emergency funding to stabilise the situation in 2020 and has since grown strongly. Simultaneously, organisations sought to slow or reduce spending through a range of mitigating measures.

The trends outlined have led to a sharp (if temporary) spike in **profitability** of the sector as surpluses were carried over at year-end. However, it is possible that this profitability will erode significantly in the next post-pandemic financial reporting period, and return to the longer-term trend of around **4%** when the effect of the pandemic has worn off.

PROFITABILITY RATIO⁶¹ OF TYPICAL SOCIAL ENTERPRISES⁶²

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Note: Excludes Registered Social Landlords and Credit Unions

Despite the largely positive picture presented, the distribution of net income across the sector is uneven. While two-thirds of social enterprises (**66%**) generated a surplus in 2021, one-third (**32%**) made a loss despite the financial subsidies available.

THE BOTTOM LINE OF ORGANISATIONS⁶³

Situation at Year-end	% of Organisations
Making a Surplus	66%
Breaking Even	1%
Making a Loss	32%

Source: Analysis of publicly available financial data, 2021

The picture is more concerning when we look at those organisations that reported a loss during the latest period. The data again shows that it is smaller social enterprises that are reporting a loss more often than larger ones.

ORGANISATIONS REPORTING MAKING A LOSS⁶⁴

Income of Organisation	% Reporting a Loss in Accounts
£0-49k	46%
£50-99k	30%
£100-249k	28%
£250-499k	21%
£500-999k	17%
£1-5m	19%
£5m+	13%

Source: Analysis of publicly available financial data, 2021

Financial Health

A key indicator of financial health is the extent to which organisations' short-term debts (current liabilities) are covered by cash and other assets that are easily convertible into cash (current assets).

Coming out of the pandemic, an analysis of year-end accounts shows that current assets (**£4.1bn**) significantly outweigh liabilities (**£2.3bn**), suggesting a sector that is in good financial health. In most respects the additional financial assistance provided in 2020 enabled funds to be retained as working capital that could be deployed as required over time.

CURRENT ASSETS AND LIABILITIES OF THE SECTOR⁶⁵

Type	Current Assets	Current Liabilities
 Registered Social Landlords	£1,185m	£703m
 Credit Unions	£811m	£688m
 Other Social Enterprises	£2,118m	£945m
ALL SOCIAL ENTERPRISES	£4,114m	£2,336m

Source: Analysis of publicly available financial data, 2021

Financial health is best expressed as a **current ratio**, in other words the ability of an organisation to meet short-term debts. Despite significant turbulence over the last two years, data suggests that the social enterprise sector is able to cover its short-term obligations in the way that it did pre-pandemic.

CURRENT RATIO⁶⁶ OF SOCIAL ENTERPRISES⁶⁷

Type	Current Ratio				Net Change (2019-2021)
	2015	2017	2019	2021	
 Registered Social Landlords	1.8	2.0	1.4	1.7	+0.3
 Credit Unions	1.1	1.1	1.1	1.1	0
 Other Social Enterprises	3.4	2.7	2.8	2.1	-0.7
ALL SOCIAL ENTERPRISES	1.9	1.8	1.7	1.7	0

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Another dimension is the speed at which social enterprises receive monies owed, which is expressed by the **Debt Turnover Ratio** (how long it takes for debtors to pay their invoices). The data show that since 2019, the length of time it takes for social enterprises to get paid has more than doubled to 117 days. This is most likely a consequence of the pandemic, but significantly exceeds the 30 days best practice guidelines⁶⁸ and has the potential to cause cash flow difficulties for the most fragile social enterprises if the situation persists.

DEBT TURNOVER⁶⁹ RATIO OF TYPICAL SOCIAL ENTERPRISES⁷⁰

	2015	2017	2019	2021	Net Change (2019-2021)
	SOCIAL ENTERPRISES	43 days	49 days	48 days	117 days

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Note: Excludes Registered Social Landlords and Credit Unions

Financial Strength

The balance sheet tells the story of the overall financial strength of an organisation. It shows all the possessions of an organisation (assets) against all obligations (liabilities). The difference is the net worth of an organisation.

The balance sheet of the social enterprise sector is strong, with **Net Assets** of **£7bn** reported at the latest year-end. It should be noted, however, that half (**51%**) of the net worth of the sector is accounted for by the strong balance sheet of housing associations.

AGGREGATED BALANCE SHEET FOR THE SECTOR⁷¹

Type	Total Assets ⁷²	Total Liabilities ⁷³	Net Assets ⁷⁴
 Registered Social Landlords	£13,891m	£10,291m	£3,600m
 Credit Unions	£869m	£696m	£173m
 Other Social Enterprises	£4,901m	£1,626m	£3,275m
ALL SOCIAL ENTERPRISES	£19,661m	£12,613m	£7,048m

Source: Analysis of publicly available financial data, 2021

The social enterprise sector has demonstrated a remarkably consistent increase in financial strength since first examined in 2015, adding **£1.1bn** in **net worth** every two years. During the period that includes the pandemic this growth has slowed to **£0.9bn**.

£0.9bn



in net worth has been added to the social enterprise sector between 2019 and 2021

NET WORTH OF THE SOCIAL ENTERPRISE SECTOR⁷⁵

	2015	2017	2019	2021
Reported Net Assets Reported in Year-End Accounts	£3.9bn	£5.0bn	£6.1bn	£7.0bn

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Financial Sustainability

To be sustainable over the longer term, social enterprises try to increase self-reliance through trading and to build a financial cushion (reserves) to ensure business continuity should unforeseen difficulties arise.

The **Self Sufficiency Ratio** indicates the extent to which social enterprises are financially independent through earned income (i.e. can cover their costs through trading). Coming out of the pandemic, self-sufficiency among social enterprises has only decreased slightly to **67.3%**. The data indicates that the social enterprise sector can cover around two-thirds of its total expenditure through trading.

SELF SUFFICIENCY RATIO⁷⁶ OF TYPICAL SOCIAL ENTERPRISES⁷⁷

	2015	2017	2019	2021	Net Change 2019-2021 (Percentage Points)
SOCIAL ENTERPRISES	67.9%	70.4%	69.9%	67.3%	-2.6

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Note: Excludes Registered Social Landlords and Credit Unions

The **Grants Ratio** on the other hand shows how reliant social enterprises are on grant aid. The trend of dependency on grant funding has been declining steeply since 2015 but, due to the unique circumstances of the pandemic, the Grants Ratio has increased to **26.2%**. As we enter the post-pandemic period, it is possible that grant reliance will return to more normal levels in the next reporting period.

GRANTS RATIO⁷⁸ OF TYPICAL SOCIAL ENTERPRISES⁷⁹

	2015	2017	2019	2021	Net Change 2019-2021 (Percentage Points)
SOCIAL ENTERPRISES	31.5%	28.1%	20.2%	26.3%	+6.1

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Note: Excludes Registered Social Landlords and Credit Unions

Social enterprises have built up financial reserves to ensure continuity through unstable times, reported as **Unrestricted Reserves** in accounts. During the pandemic, the sector has had to dip into reserves to overcome short-term challenges, while at the same time having reserves bolstered by injections of financial support. The net result is that unrestricted reserves have increased to a healthy **£2.3bn**, although the rate of growth in financial reserves has slowed since 2015.

UNRESTRICTED RESERVES⁸⁰ OF TYPICAL SOCIAL ENTERPRISES

	2015	2017	2019	2021	Net Change (2019-2021)
SOCIAL ENTERPRISES	£1,060m	£1,666m	£2,008m	£2,310m	+302m

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Note: Excludes Registered Social Landlords and Credit Unions

The **Survival Ratio** shows the number of weeks that an organisation can run its routine activities without any income, by drawing on its financial reserves. The analysis indicates that the Survival Ratio for the sector has increased by 12 weeks since 2019, to 45 weeks. The injection of additional funding during 2020-21 and financial flexibility afforded to the sector by funders has extended the ability of social enterprises to deal with any looming financial shock.

SURVIVAL RATIO⁸¹ OF TYPICAL SOCIAL ENTERPRISES⁸²



	2015	2017	2019	2021	Net Change (2019-2021)
SOCIAL ENTERPRISES	32 weeks	42 weeks	33 weeks	45 weeks	+12 weeks

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

Note: Excludes Registered Social Landlords and Credit Unions



Economic Contribution

Economic Contribution

Social enterprise is a way of doing business that is consistent with the ambition for a sustainable and inclusive economy in Scotland, one with equity of opportunity for all. This section estimates the value that the social enterprise sector contributes to the Scottish economy and employment.

Gross Value Added

The economic contribution of the social enterprise sector can be expressed as Gross Value Added (GVA), the measure of the value of goods and services produced in any part of the economy.

Analysis of the data from published financial accounts has revealed that, despite a minimal growth in the numbers of social enterprises, the GVA of the sector has grown by **14%** to **£2.63bn**⁸³.

GROSS VALUE ADDED SOCIAL ENTERPRISE SECTOR



	GVA 2015	GVA 2017	GVA 2019	GVA 2021	Net Change (2019-2021)
ALL SOCIAL ENTERPRISES	£1.68bn	£2.04bn	£2.30bn	£2.63bn	+14%

Source: Analysis of publicly available financial data, 2015, 2017, 2019 and 2021

There is a substantial variance in the contribution of social enterprises undertaking different types of activity. The economic contribution is highest in the Health & Social Care and Housing fields, which together account for two-thirds of GVA (**67%**).

GVA BREAKDOWN BY SOCIAL ENTERPRISE SUB-SECTOR

Field of Activity	GVA 2019	GVA 2021
 Health & Social Care	£833.5m	£1,012.6m
 Housing	£776.1m	£759.4m
 Education, Training & Employment	£98.0m	£168.0m
 Arts & Creative Industries	£99.4m	£122.0m
 Information, Consultancy & Support	£74.3m	£100.7m
 Early Learning & Childcare	£69.0m	£81.8m
 Tourism, Heritage & Festivals	£75.7m	£79.8m
 Property, Energy, Utilities & Land	£70.3m	£48.9m
 Sport & Leisure	£36.1m	£41.3m
 Environment & Recycling	£38.3m	£38.7m
 Retailing	£41.0m	£29.2m
 Community Centres & Halls	£21.0m	£28.6m
 Food, Catering & Hospitality	£23.9m	£22.4m
 Financial Services	£17.9m	£19.8m
 Transport	£19.9m	£13.5m
ooo Other	£9.6m	£65.6m
ALL SOCIAL ENTERPRISES	£2,304.0m	£2,632.3m

Source: Analysis of publicly available financial data, 2019 and 2021

Employment

The social enterprise sector is also a significant employer, now providing employment to **89,970** Full Time Equivalents (FTEs)⁸⁴. This represents an increase of **2%** compared to employment reported in 2019, with the modest growth in employment outweighing the minority of social enterprises described earlier that were forced to make redundancies.

CHANGE IN FTE EMPLOYMENT IN THE SOCIAL ENTERPRISE SECTOR



	FTE Employment 2015 ⁵	FTE Employment 2017	FTE Employment 2019	FTE Employment 2021	Net Change (2019-2021)
ALL SOCIAL ENTERPRISES	-	81,357	88,318	89,970	+2%

Source: Analysis of publicly available financial data, 2017, 2019 and 2021

Consistent with GVA estimates, the data available show an asymmetric pattern of FTE employment across fields of activity. Most employment is sustained in the Health & Social Care and Housing fields, which together account for almost two-thirds of all employment in the social enterprise sector (**62%**).

89,970



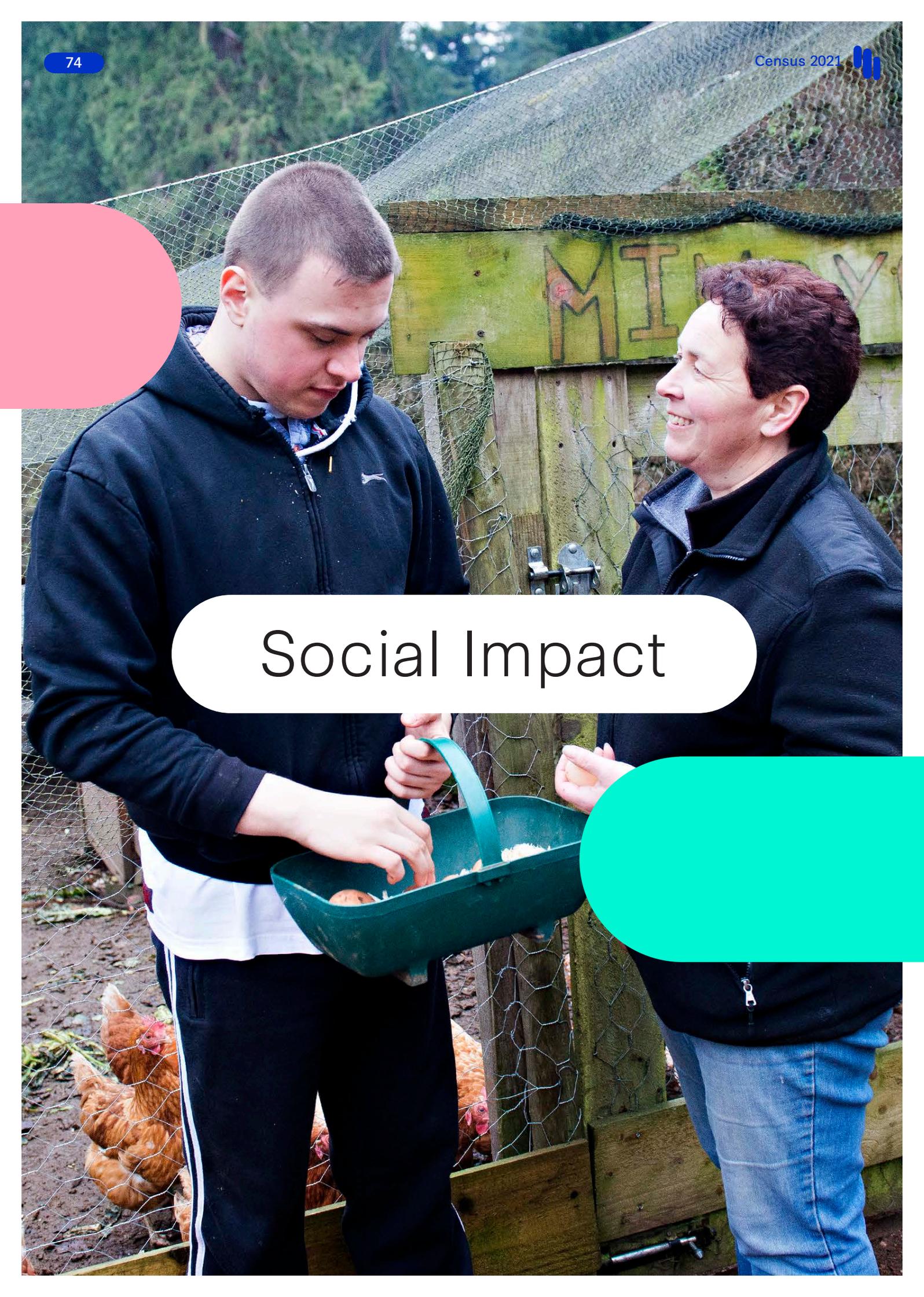
FTE jobs supported by the social enterprise sector

⁵ In the 2015 Census employment was reported using headcount (112,409)

FTE EMPLOYMENT BREAKDOWN BY SOCIAL ENTERPRISE SUB-SECTOR 2021

Field of Activity	FTE Employment 2019	FTE Employment 2021
 Health & Social Care	38,832	39,991
 Housing	17,629	16,664
 Education, Training & Employment	4,117	5,653
 Early Learning & Childcare	4,915	4,513
 Arts & Creative Industries	4,586	4,434
 Information, Consultancy & Support	2,995	3,441
 Tourism, Heritage & Festivals	2,683	2,649
 Sport & Leisure	2,117	2,209
 Property, Energy, Utilities & Land	1,303	1,548
 Retailing	1,160	1,524
 Community Centres & Halls	1,598	1,494
 Environment & Recycling	1,577	1,341
 Food, Catering & Hospitality	649	853
 Transport	497	524
 Financial Services	536	424
 Other	3,124	2,708
ALL SOCIAL ENTERPRISES	88,318	89,970

Source: Analysis of publicly available financial data, 2019 and 2021



Social Impact

Social Impact

Social enterprises trade for the common good. They address social needs, strengthen communities, improve people's life chances and protect the environment. This section examines the social and environmental changes that social enterprises are bringing about, and their contribution to national wellbeing.

Enabling Social Change

While some social enterprises make a highly localised impact others deliver social impact across Scotland and indeed internationally. For the first time, this study has attempted to quantify the scope of this social impact.

The survey data shows that, on average, each social enterprise in Scotland directly benefited an average of **434** people in the last year, through the delivery of projects, programmes and services⁸⁵.

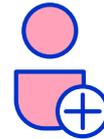
The findings also show that, on balance, social enterprises were helping more people in the 12 months to October 2021 than in the previous year. **Two-in-five** social enterprises reported an increase in beneficiaries.



CHANGE IN REPORTED BENEFICIARIES (PREVIOUS 12 MONTHS)⁸⁶

Reported Change	% of Respondents
Increased	39%
Little or No Change	22%
Decreased	29%
Unsure	9%

There is a difference across the fields in which social enterprises are operating. Organisations operating in Information, Consultancy & Support have most widely reported an increase in beneficiaries (**58%**).



Source: Social Enterprise Census Survey 2021

% OF ORGANISATIONS BY FIELD REPORTING AN INCREASE IN BENEFICIARIES (PREVIOUS 12 MONTHS)

Field of Activity	% of organisations reporting increase in beneficiaries
 Information, Consultancy and Support	58%
 Health & Social Care	55%
 Food, Catering & Hospitality	54%
 Sport & Leisure	47%
 Retailing	45%
 Housing	42%
 Education, Training & Employment	41%
 Property, Energy, Utilities & Land	40%
 Arts & Creative Industries	38%
 Environment & recycling	38%
 Financial Services	32%
 Transport	28%
 Tourism, Heritage and Festivals	24%
 Early Learning & Childcare	23%
 Community Centres & Halls	17%

Source: Social Enterprise Census Survey 2021

Social enterprises often provide targeted services and support for vulnerable or disadvantaged populations. The 2021 survey data indicates particularly widespread support for people experiencing social and economic disadvantage and for young people, each group targeted by more than half of social enterprises.

TARGETED BENEFICIARIES⁸⁷

Beneficiary Groups	% of Respondents
People experiencing socio-economic disadvantage	55%
Young people	52%
Older people	42%
People with mental illness or mental health problems	39%
Individuals with a learning disability	36%
Individuals with a physical disability or long-term condition	35%
People from rural and island communities	33%
Women and girls	29%
Long-term unemployed	27%
Carers	22%
Alcohol or drug addiction/dependency	19%
People from a minority ethnic background	18%
Refugees and asylum seekers	14%
Homeless / coming out of homelessness	12%
People with convictions	12%
People identifying as LGBTIQ+	11%
Veterans / ex-military	8%
Victims of crime	6%

Source: Social Enterprise Census Survey 2021

Protecting the Environment

The natural environment is a vital national asset, critical to health, wellbeing and the economy. It is therefore incumbent on social enterprises to play their part in reaching net zero emissions, helping to end Scotland's contribution to climate change and enhance climate resilience.

The latest survey findings suggest the vast majority of social enterprises are taking some form of action to

reduce or offset their greenhouse gas emissions (just **16%** report they are not). Encouragingly, **35%** of respondents have reported an increase in activity undertaken in the 12 months to October 2021 to reduce their carbon footprint. The most widely reported actions relate to introducing measures to increase recycling and reduce energy consumption, reduce the purchasing of consumables, and make the switch to natural, recyclable and recycled materials.

ACTIONS TAKEN TO REDUCE OR OFFSET EMISSIONS⁸⁸

Actions	% of Respondents Reporting Action
Introduced measures to increase recycling	46%
Introduced measures to reduce energy consumption	31%
Reduced the purchasing of consumables	30%
Switched to natural, recyclable and recycled materials	24%
Planted trees or sponsored others to do so	13%
Provided training to staff on reducing emissions	10%
Switched to energy from renewable sources	10%
Put a plan in place to become 'net zero'	9%
Introduced sustainable travel schemes (e.g. cycle to work)	9%
Measured the organisation's greenhouse gas emissions	8%
Introduced a business travel policy to promote sustainable travel	6%
Electrified your vehicle fleet	3%
No actions have been taken to reduce or offset emissions	16%

Contributing to National Outcomes

In doing the work that they do, social enterprises achieve impacts that contribute to Scotland's National Outcomes. These National Outcomes describe the kind of nation that the Scottish Government hopes everyone will work together to achieve⁸⁹.

The self-reported data collected from the Social Enterprise Census 2021 survey provides an indication of the outcomes that social enterprise activity directly enabled over the last 12 months. The reported contribution is most widely cited towards outcomes relating to Communities, Health, and Education.



REPORTED DIRECT CONTRIBUTION TO NATIONAL OUTCOMES⁹⁰

National Outcomes for Scotland	% of Social Enterprises Reporting Contribution
 <p>Communities Enabled communities to be more inclusive, empowered, resilient and safe</p>	63%
 <p>Health Enable people to become more healthy and active</p>	57%
 <p>Education Enabled people to become more educated, skilled and able to contribute to society</p>	54%
 <p>Environment Enabled people to value, enjoy, protect and enhance our environment</p>	45%
 <p>Children and Young People Enabled children and young people to grow up loved, safe and respected to realise their full potential</p>	42%
 <p>Poverty Enabled poverty to be decreased by sharing opportunities, wealth and power more equally</p>	34%
 <p>Culture Enabled creativity and vibrant and diverse cultures to be expressed and enjoyed widely</p>	31%
 <p>Fair Work and Business Enabling thriving and innovative businesses, with quality jobs and fair work for everyone</p>	24%
 <p>Human Rights Enabled people to respect, protect and fulfil human rights and live free from discrimination</p>	22%
 <p>Economy Enabled a more globally competitive, entrepreneurial, inclusive and sustainable economy</p>	17%
 <p>International Enabled Scotland to be open, connected and make a positive contribution internationally</p>	14%

In total, **96%** of all social enterprises responding reported a direct contribution to at least one of the national outcomes, while many highlighted a contribution across multiple domains.

Measuring Social Impact

There is a shared interest on the part of government and the sector to be able to fully explain the contribution of social enterprises to National Outcomes, and to actively manage and grow this contribution. This relies on the accurate collection and reporting of impact evidence.

The latest survey data suggests some shift in practice since this issue was first comprehensively explored in the second wave of the Social Enterprise Census in 2017. Since then the proportion of social enterprises that are measuring social impact to 'some extent' has increased from **48%** to **57%**, although there is still some way to go with around one-quarter (**24%**) not measuring impact very much or at all.

EXTENT TO WHICH ORGANISATIONS MEASURE THEIR SOCIAL IMPACT⁹¹



	% of Respondents				Net Change 2017-21 (% Points)
	2015	2017	2019	2021	
A large extent	-	18%	19%	19%	+1
Some extent	-	48%	50%	57%	+9
Not very much	-	23%	21%	16%	-7
Not at all	-	11%	10%	8%	-3

Source: Social Enterprise Census Survey 2017, 2019 and 2021

Note: Excludes respondents stating 'Don't Know'

The open responses from respondents point to the lack of time and expertise among organisations as the main barrier to introducing effective systems to measure and report on impact.

Organisations have reported particular challenges with:

- prioritising what to measure;
- selecting the most useful metrics;
- choosing appropriate and proportionate data collection methods;
- appropriately involving services users;
- introducing systems that ensure data is routinely collected;
- analysing the data collected in useful ways;
- adequately quantifying costs and benefits;
- measuring the indirect benefits of activities; and
- reporting different types of data effectively.

As described in the next section, social impact measurement is the most widely reported support need for the sector.



Prospects and Needs

Photo by Danny Nee

Prospects and Needs

In the context of continuing economic turbulence, it is important to understand the perspectives of the sector. This section examines the confidence and prospects of social enterprises as they emerge from the pandemic, and explores the main challenges and needs that are arising.

Business Confidence

Business confidence is an important barometer of the health of the sector and a leading indicator of economic conditions.

Coming out of the main phase of the pandemic, the Social Enterprise Census survey findings from Q3 2021 indicate that confidence within the sector has bounced back strongly. Half of social enterprises (**50%**) are more confident in the economic prospects facing their organisation for the next 12 months (compared to the previous 12 months), with just over one-in-four (**28%**) reporting less confidence.

CONFIDENCE IN ECONOMIC PROSPECTS (COMPARED WITH PREVIOUS 12 MONTHS)⁹²

Reported Confidence	% of Respondents
Much more confident	13%
Slightly more confident	37%
As confident	23%
Slightly less confident	20%
Much less confident	8%

Source: Social Enterprise Census Survey 2021

The Social Enterprise Confidence Index⁶ provides a confidence score of **+13.2**, higher than any of the previous index scores for the Social Enterprise Census.

CONFIDENCE INDEX BENCHMARKED WITH ALL UK BUSINESS

	2017	2019	2021
Social Enterprises	-7.8	-10.1	+13.2
UK Business	-8.7	-10.3	+47.0

Source: Social Enterprise Census Survey and ICAEW UK Business Confidence Monitor, 2017, 2019 and 2021

When benchmarked with a leading UK Business Confidence Index, the comparison suggests that confidence within the social enterprise sector has rebounded but not as strongly as business confidence across the UK (**+47**), which reached its highest ever recorded level in Q3 2021 but has subsequently fallen for the last three quarters as concerns around tightening of the economy grow.

Prospects and Forecast

Based on views relating to the 12 months before and after the period of survey work (Oct-Dec 2021), the findings suggest that social enterprises have emerged from the global pandemic with some optimism but also with the potential for future volatility.

The survey findings show that just over half of social enterprises (**55%**) expect to continue to operate in an adapted way for some time to come, while around one-in-five (**18%**) have reported a permanent change in the way they operate. Encouragingly, just **3%** of social enterprises have reported a risk of closure, either permanent or temporary.

⁶ The Social Enterprise Confidence Index calculates confidence as a single score. On a range between +100 (all respondents much more confident about the future) and -100 (all much less confident). This methodology is consistent with the ICAEW UK Business Confidence Monitor, which provides a quarterly snapshot of the sentiment within the wider business community.

IMMEDIATE PROSPECTS (3-6 MONTHS)⁹³

Anticipated Situation	% of Respondents
We will continue running as pre-crisis (little or no change)	11%
We expect to return to normal operations	13%
We expect to continue operating in an adapted way for a while	55%
We have permanently changed how we operate and will continue in this way	18%
We expect to close temporarily	2%
We expect to shut permanently	1%

Source: Social Enterprise Census Survey 2021

These are encouraging findings given research by OSCR during the first lockdown in early 2020, which showed that one-in-five (**20%**) Scottish charities predicted that they would be unable to do the work they were set up to do at some point in the next 12 months⁹⁴.

Looking 12 months ahead, the biggest changes anticipated relate to an increase in operating costs (reported by **74%** of respondents) and in the demand for services (**70%**). In combination, these shifts are likely to put increased pressure on the sector.

55%



of social enterprises expect to continue operating in an adapted way for a while

LONGER TERM CHANGES EXPECTED (from Oct-Dec 2021)⁹⁵

Changes Expected	% of Respondents Expecting an Increase
Operating costs	74%
Demand for services	70%
Joint working with others	58%
Activity to reduce carbon footprint	56%
Product/service range	55%
Total income	53%
Support for staff wellbeing	52%
Operational processes	50%
Proportion of income from trading/ contracts	43%
Total employees	40%
Digital delivery of activities	37%
Reliance on grants	28%
Geographic coverage	27%
Contracts with the public sector	17%

Source: Social Enterprise Census Survey 2021



Business Challenges

Scotland's social enterprises have reported a number of main business challenges going forward.

The survey results show that the most widely declared barrier to development in 2021 is the increase in costs (reported by **55%** of social enterprises), followed

by insecure or declining funding (**52%**). This is the first time in the four waves of the survey that cost pressures have been reported as the main business challenge, and will be important to track in the next wave of the survey given the more recent inflationary pressures in the economy and rising costs of energy, goods and services.

REPORTED BARRIERS TO DEVELOPMENT⁹⁶

Reported Barriers	% of Respondents	Net Change 2019-21 (% Points)
Increasing costs	55%	+8
Insecure or declining grant funding	52%	-2
Lack of time/capacity to develop trading potential	45%	-1
Difficult market/trading conditions	34%	+14
Recruitment and retention difficulties	24%	+6
Skills gaps or shortages	24%	+6
Public awareness or preconceptions of social enterprise	22%	+5
Cash flow difficulties	19%	-1
Difficulties securing Public Contracts/Service Level Agreements	16%	0
Competition within the market	14%	-2
Difficulty accessing finance	13%	-4
Difficulty complying with regulations or legislation	12%	+2
Inadequate business support	11%	0

Source: Social Enterprise Census Survey 2019 and 2021

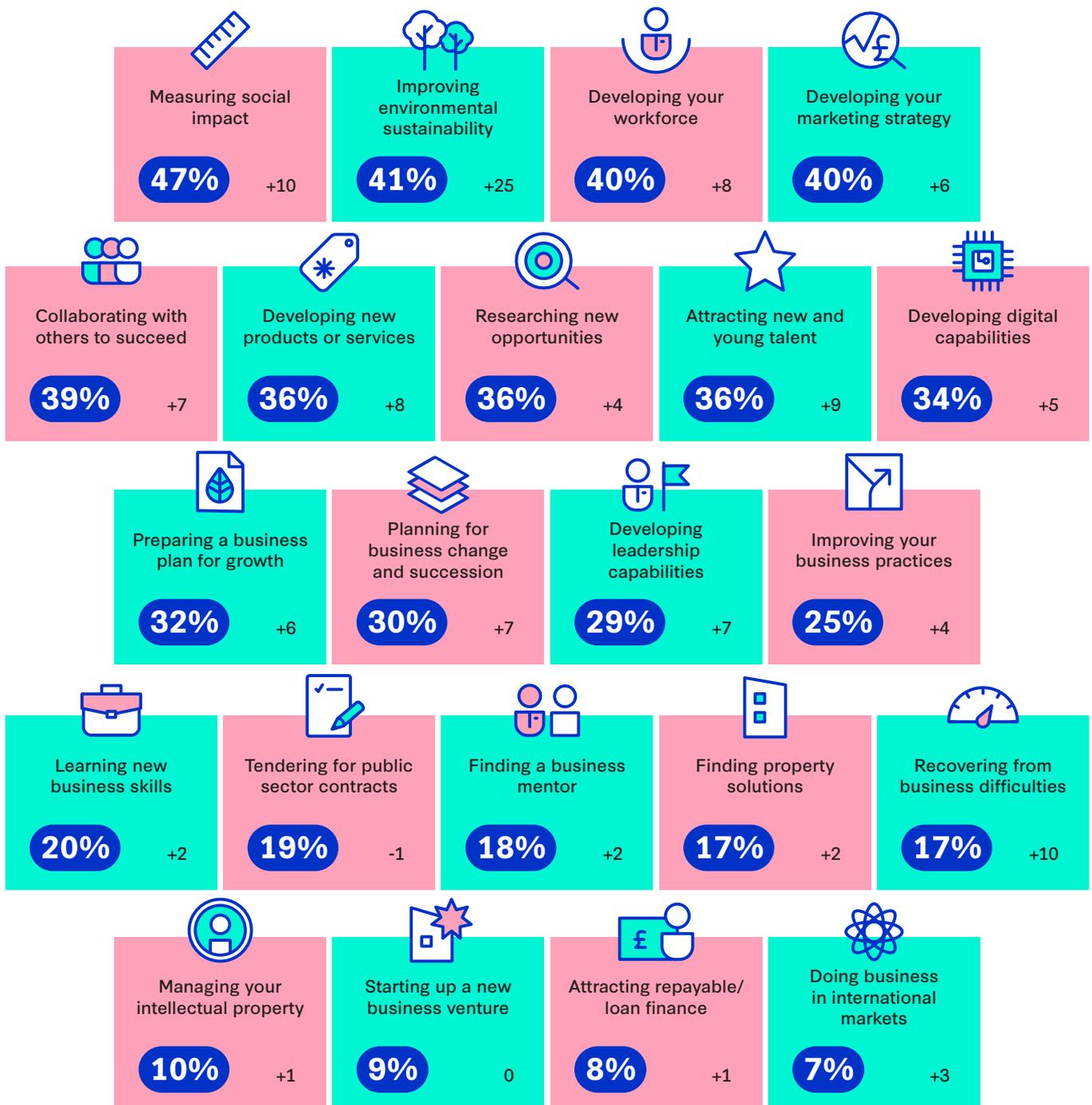
Business Support Needs

Coming out of the pandemic it is important that social enterprises are able to draw on the support they need to reach their potential.

Consistent with previous waves of the Social Enterprise Census, the survey

examined 22 areas of support that social enterprises might usefully benefit from in the next 12 months. The findings show that the most widely sought after form of support, in 2021 and each of the previous surveys, was to help with measuring social impact.

FORMS OF SUPPORT IN DEMAND BY SOCIAL ENTERPRISES (NEXT 12 MONTHS)⁹⁷



Source: Social Enterprise Census Survey 2019 and 2021

XX% % Reporting They Might Usefully Benefit From Help

+/-X = Net Change 2019-21 (% Points)

The survey findings highlight more widespread calls for help than reported pre-pandemic, with a marked increase in respondents expressing interest in assistance with **improving environmental sustainability** (linked to the growing significance of making the transition to net zero).

Given the crucial role smaller businesses can play in driving the changes required in Scotland's **transition to a net zero economy**, the survey explored the preparedness of the sector. The findings show that there is still much work to do, with around half of social enterprises (**51%**) reporting that they are either not so well prepared or not at all prepared for the transition to net zero status.

PREPAREDNESS TO MAKE THE TRANSITION TO NET ZERO STATUS⁹⁸

Level of Preparedness	% of Respondents
Extremely prepared	6%
Somewhat prepared	43%
Not so well prepared	36%
Not at all prepared	15%

Source: Social Enterprise Census Survey 2021

The findings indicate a number of forms of support required to ensure social enterprises feel better prepared for the transition, most notably the financial assistance required to implement necessary actions (**73%** of respondents).

HELP REQUIRED TO FEEL BETTER PREPARED FOR THE TRANSITION TO NET ZERO⁹⁹

Help Required	% of Respondents
Funding for implementing actions	73%
Information on the practical steps to take	58%
Technical support from experts	39%
Peer-to-peer learning and case studies	26%

Source: Social Enterprise Census Survey 2021

Endnotes

1. <https://socialenterprisecensus.org.uk>
2. This includes organisations that have commenced meaningful trading and newly formed organisations.
3. In the 2019 Census 912 social enterprises had emerged, while 487 have dissolved.
4. Age here is taken from the point at which social enterprises register as a company, mutual or charity (if unincorporated). When data is conflicting, the earliest registration is taken as the formation date.
5. The data includes all forms of Community Interest Companies active in Scotland at the time of review, including some CICs registered as a Company Limited by Shares (but subject to a dividend cap)
6. Based on 941 responses to the question "Is 'social enterprise' a term that your organisation uses to describe itself?" (Social Enterprise Census 2021 Survey).
7. Social enterprises have been categorised by their principal field of economic activity, not their social purpose. Some enterprises work across more than one sector. Where this is the case, the organisation has been categorised to the field of activity where it derives most of its income from.
8. Calculated based on income data for 4,454 social enterprises.
9. Based on 920 responses to the question "What is the widest geographic area across which your organisation operates?" (Social Enterprise Census 2021 Survey).
10. Scottish Government, Small Business Survey Scotland, April 2022
11. Based on 920 responses to the question "Has your organisation exported/licensed goods or services to overseas markets in the last 12 months?" (Social Enterprise Census 2021 Survey).
12. Based on 882 responses to the question "Does your organisation mainly sell goods or services?" (Social Enterprise Census 2021 Survey).
13. Based on 586 responses to the question "Please tell us about any changes in the last 12 months, and what you expect to change for your organisation in the next 12 months:" (Social Enterprise Census 2021 Survey).
14. Based on 882 responses to the question "Does your organisation sell goods or services (including under contract/ agreement) to any of the following customer groups? (Select all that apply)" (Social Enterprise Census 2021 Survey).
15. Based on 750 responses to the question "Has your organisation bid for and won a public sector contract in the last 12 months? (Select all that apply)" (Social Enterprise Census 2021 Survey).
16. Based on 697 responses to the question "In the last 12 months, have you accessed support in preparing a bid?" (Social Enterprise Census 2021 Survey).
17. Voluntary Code of Practice for Social Enterprise in Scotland
18. Based on 940 responses to the question "Is your organisation led and accountable to people in a particular neighbourhood/ community?" (Social Enterprise Census 2021 Survey).

19. Based on 894 responses to the question "How many individuals in the following categories currently serve on your organisation's governing board/committee? (You might refer to them as trustees, board members or committee members)" (Social Enterprise Census 2021 Survey).
20. Comparator sources: NRS population estimates or Scottish Survey Core Questions.
21. Based on 683 responses to the question "Please answer 'yes' or 'no' to the following statements about the characteristics of the most senior employee in your organisation (Chief Executive, Manager or equivalent)" (Social Enterprise Census 2021 Survey).
22. Comparator sources: NRS population estimates or Scottish Survey Core Questions.
23. Scottish Government, Small Business Survey Scotland, April 2022
24. 24. Based on 680 responses to the question "Approximately, what proportion of your workforce is from the following groups?" (Social Enterprise Census 2021 Survey).
25. Based on 675 responses to the question "What workforce data on equality and diversity does your organisation collect? (please select all that apply)" (Social Enterprise Census 2021 Survey).
26. <https://scottishlivingwage.org>
27. Based on 522 responses to the question "Approximately what is the ratio between the salary of the highest and lowest paid employee in your organisation? [To estimate divide the highest by the lowest salary, e.g. 5:1]" (Social Enterprise Census 2021 Survey).
28. <https://senscot.net/projects/se-code/>
29. Based on 686 responses to the question "Does your organisation pay at least the 'Real Living Wage in Scotland' to all employees? (Living Wage Foundation rate of £9.50 per hour)" (Social Enterprise Census 2021 Survey).
30. Based on 683 responses to the question "Does your business offer any of the following working hours arrangements for employees? (Select all that apply)" (Social Enterprise Census 2021 Survey).
31. Based on 683 responses to the question "Which of the following formal arrangements does your organisation have in place to engage employees in organisation decisions? (Select all that apply)" (Social Enterprise Census 2021 Survey).
32. Based on 767 responses to the question "How has COVID-19 affected your organisation?" (Social Enterprise Census 2021 Survey).
33. Social Enterprise Scotland, State of the Sector: Covid-19 and Social Enterprise in Scotland, May 2020
34. See survey research by SCVO, OSCR and the TSI Network among others at the SCVO online evidence library
35. Based on 767 responses to the question "How has COVID-19 affected your organisation?" (Social Enterprise Census 2021 Survey).
36. SCVO, Coronavirus and its impact on the Scottish voluntary sector - what do we know so far? March - May 2020
37. Based on 756 responses to the question "Which, if any, of the following types of mitigating actions did your organisation take in order to maintain revenue or reduce costs in response to the COVID outbreak?" (Social Enterprise Census 2021 Survey).
38. Third Sector Interface Network, Coronavirus Survey Report, June 2020

39. Based on 584 responses to the question "Please tell us about any changes in the last 12 months, and what you expect to change for your organisation in the next 12 months:" (Social Enterprise Census 2021 Survey).
40. Based on 756 responses to the question "Has there been any change in the use of digital technologies by your organisation since the outbreak of COVID-19?" (Social Enterprise Census 2021 Survey).
41. Based on 707 responses to the question "What proportion of your staff have been affected by the following? (please include all paid regular staff, but not volunteers or contractors)" (Social Enterprise Census 2021 Survey).
42. Social Enterprise Scotland, State of the Sector: Covid-19 and Social Enterprise in Scotland, May 2020
43. Third Sector Interface Network, Coronavirus Survey Report, June 2020
44. Based on 756 responses to the question "Which, if any, of the following types of mitigating actions did your organisation take in order to maintain revenue or reduce costs in response to the COVID outbreak?" (Social Enterprise Census 2021 Survey).
45. For Registered Social Landlords calculated based on financial data for 143 organisations, for Credit Unions calculated based on financial data for 32 organisations for Other Social Enterprises based on financial data for 4,279 social enterprises. Where no data available, these are imputed following the method described in the Technical Report.
46. Calculated based on income data for 4,279 social enterprises.
47. Calculated based on financial data of 3,693 social enterprises with income data available for both the 2019 Census and the 2021 Census.
48. Calculated based on income data for 1,678 social enterprises.
49. Calculated based on income data for 4,454 social enterprises.
50. Calculated based on trading data for 4,454 social enterprises.
51. Calculated based on grant funding data for 4,454 social enterprises.
52. Based on 755 responses to the question "Has your organisation applied for external finance in the past 12 months? (Select all that apply)" (Social Enterprise Census 2017, 2019, 2021).
53. Based on 759 responses to the question "Is your organisation willing to consider the use of repayable/loan finance? " (Social Enterprise Census 2021).
54. For Registered Social Landlords calculated based on financial data for 143 organisations, for Credit Unions calculated based on financial data for 32 organisations for Other Social Enterprises based on financial data for 4,279 social enterprises. Where no data available, these are imputed following the method described in Technical Report.
55. Calculated based on financial data of 3,701 social enterprises with expenditure data available for both the 2019 Census and the 2021 Census.
56. Calculated based on expenditure data for 1,934 social enterprises.
57. The Staff Cost Ratio is the percentage of actual expenditure among social enterprises, which is allocated to staffing costs, The formula is Staffing Costs/Total Expenditure x 100.
58. Calculated based on expenditure data for 4,279 social enterprises.
59. Calculated by Total Income minus Total Expenditure.

60. For Registered Social Landlords calculated based on financial data for 143 organisations, for Credit Unions calculated based on financial data for 32 organisations for Other Social Enterprises based on financial data for 4,279 social enterprises. Where no data available, these are imputed following the method described in the Technical Report.
61. The Profitability Ratio tells us the amount of surplus per £1 of income social enterprises have earned after taking account of all expenditure, The formula is $\text{Net Surplus (Deficit) / Total Income} \times 100$.
62. Calculated based on financial data available for 4,279 social enterprises, excluding RSLs and Credit Unions.
63. Calculated based on financial data available for 4,454 social enterprises.
64. Calculated based on expenditure data for 1,429 social enterprises.
65. For Registered Social Landlords calculated based on financial data for 143 organisations, for Credit Unions calculated based on financial data for 31 organisations for Other Social Enterprises based on financial data for 4,291 social enterprises.
66. The Current Ratio provides an indication of social enterprises ability to meet short term obligations (those obligations due within one year or less), The formula for the Current Ratio is $\text{Current Assets / Current Liabilities}$.
67. For Registered Social Landlords calculated based on financial data for 143 organisations, for Credit Unions calculated based on financial data for 31 organisations for Other Social Enterprises based on financial data for 4,291 social enterprises.
68. <https://scottishbusinesspledge.scot/pledge-elements/prompt-payment>
69. The Debt Turnover Ratio provides an indication of how long debtors take to pay their account. The formula is $\text{Debtors / Total Income} \times 365$.
70. Calculated based on financial data available for 4,291 social enterprises, excluding RSLs and Credit Unions.
71. For Registered Social Landlords calculated based on financial data for 143 organisations, for Credit Unions calculated based on financial data for 31 organisations for Other Social Enterprises based on financial data for 4,291 social enterprises.
72. Assets are possessions held by social enterprises either to use in the course of their work, or to generate income. These include cash, unpaid invoices, property, equipment, stock and investments.
73. Liabilities include all that social enterprises owe to others, from unpaid bills to loans and long term pension liabilities.
74. Net assets represent the net worth of the sector and equate to its total funds.
75. Calculated based on financial data available for 4,465 social enterprises.
76. The Self Sufficiency Ratio provides an indication of the extent to which social enterprises are able to cover their costs through trading. The formula is $\text{Earned Income / Total Expenditure} \times 100$.
77. Calculated based on financial data available for 4,279 social enterprises, excluding RSLs and Credit Unions.
78. The Grants Ratio provides an indication of the extent to which social enterprises are making use of grant funding. The formula is $\text{Grants / Total Income} \times 100$.
79. Calculated based on financial data available for 4,279 social enterprises, excluding RSLs and Credit Unions.

80. Unrestricted Reserves are funds held in reserve by social enterprises that they can use freely, and exclude funds that have been allocated for a specific purpose.
81. The Survival Ratio provides an indication of how long social enterprises could survive with no income. The formula is Total Unrestricted Reserves / Total Income.
82. Calculated based on financial data available for 4,279 social enterprises, excluding RSLs and Credit Unions.
83. GVA has been estimated at the level of the individual social enterprise by Net Income and Employee Costs and adjusting for changes in the value or cost of assets used in producing the product or service (depreciation and amortisation). It has been estimated using organisation-specific data where either income or employment data could be obtained (81% of cases). Findings have not been grossed up for the entire population of 6,047 social enterprises as there is no reliable basis for doing so. However, it is likely that many of those organisations where data is not available will be of a smaller scale and would not significantly increase the assessment of total economic contribution of the sector.
84. Employment estimates have been produced using data from a variety of sources. Where full and part-time employment figures have been available, these have been converted to Full Time Equivalents (FTEs) using national Office for National Statistics benchmarks, A Full Time Equivalent (FTE) equates to one employee working full-time.
85. Based on 580 responses to the question "In the last financial year, approximately how many people if any DIRECTLY benefited from the projects, programmes or services of your organisation? (Please provide numbers. Enter '0' if none and 'Unknown' if not sure)" (Social Enterprise Census 2021 Survey).
86. Based on 800 responses to the question "Has the number of beneficiaries changed in the last year?" (Social Enterprise Census 2021 Survey).
87. Based on 793 responses to the question "Do you target services or support to any of the following beneficiary groups? (please tick all that apply)" (Social Enterprise Census 2021 Survey).
88. Based on 797 responses to the question "Which of the following actions, if any, have you taken in the last year to reduce or offset your organisation's greenhouse gas emissions? (Select all that apply)" (Social Enterprise Census 2021 Survey).
89. For further information on the Scottish Government's National Performance framework and outcomes see: <https://nationalperformance.gov.scot/>
90. Based on 812 responses to the question "Which of the following outcomes, if any, have your activities directly enabled during the last year? (Select all that apply)" (Social Enterprise Census 2021 Survey).
91. Based on 808 responses to the question "To what extent does your organisation measure its social impact?" (Social Enterprise Census 2021 Survey).
92. Based on 759 responses to the question "Overall, how would you describe your confidence in the economic prospects facing your organisation over the next 12 months, compared to the previous 12 months?" (Social Enterprise Census 2021 Survey).
93. OSCR, COVID-19 Impact on Charities, June 2020
94. Based on 759 responses to the question "What are the prospects for your organisation over the next 3-6 months?" (Social Enterprise Census 2021 Survey).

95. Based on 669 responses to the question "What, if any, are the main barriers/obstacles to the development of your organisation? (Select all that apply)" (Social Enterprise Census 2021 Survey).
96. Based on 637 responses to the question "Please tell us about any changes in the last 12 months, and what you expect to change for your organisation in the next 12 months:" (Social Enterprise Census 2021 Survey).
97. Based on 666 responses to the question "Which, if any, of the following might your organisation usefully benefit from help with during the next 12 months? (Select all that apply)" (Social Enterprise Census 2021 Survey).
98. Based on 796 responses to the question "How prepared is your organisation to make the transition to net zero status?" (Social Enterprise Census 2021 Survey).
99. Based on 768 responses to the question "What does your organisation require to feel better prepared for the transition? (Select all that apply)" (Social Enterprise Census 2021 Survey).



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