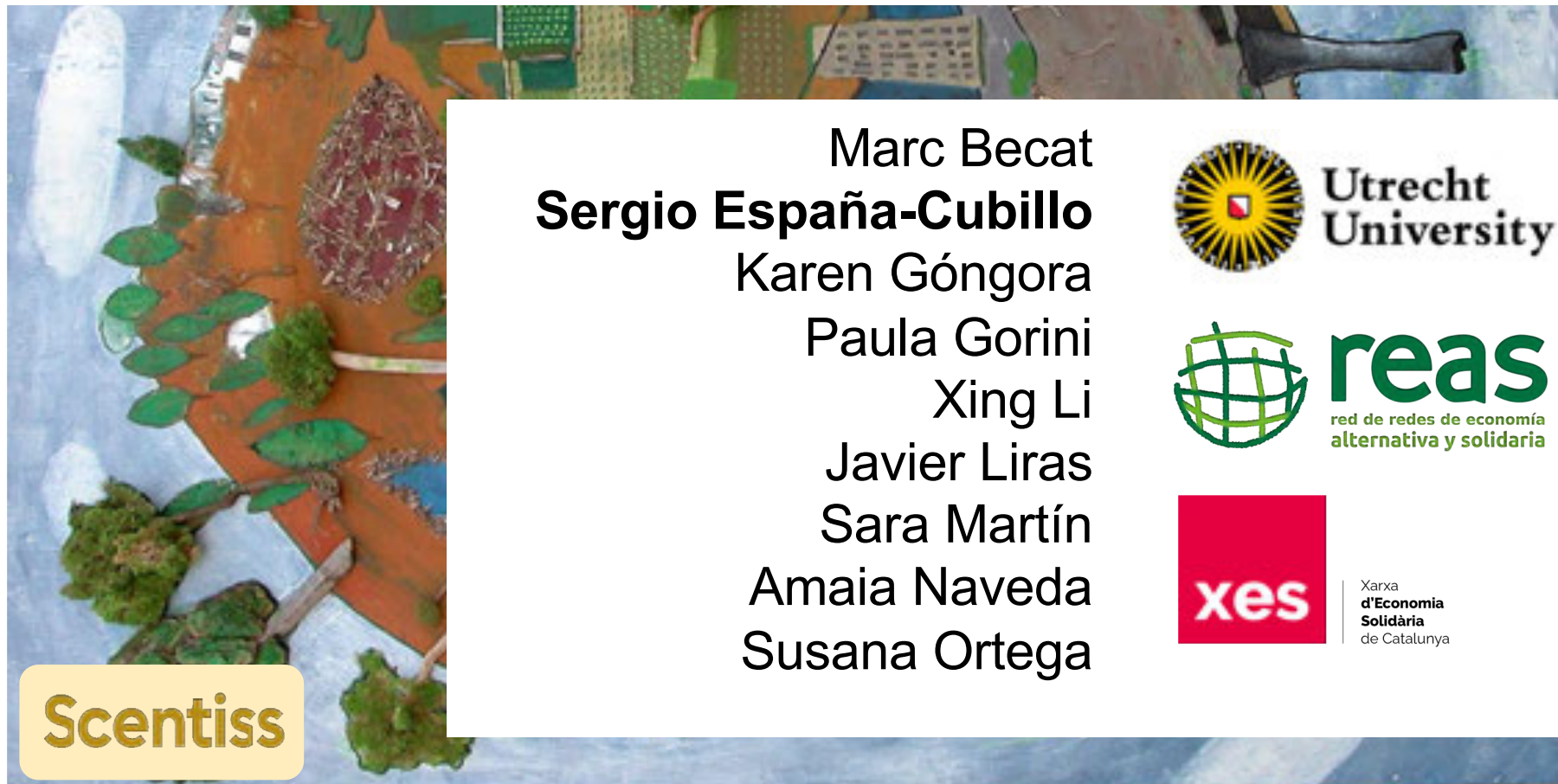


# The core set of indicators of the REAS Social Audit and Balance: an ESG accounting method that shows the heart of social enterprises



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## There are many types of responsible organisations

- The **Social and Solidarity Economy** (SSE) encompasses a diverse array of organisations that prioritise social and environmental objectives, democratic governance, and solidarity-based economic practices over profit maximisation.
- **Social and Community-driven Enterprises** (SCEs) identify neglected societal problems and provide innovative solutions.



## Social and community-driven enterprises often form groups

- A **network of organisations of the Social and Solidarity Economy** (SSE) is a collaborative organisation that connects and supports multiple mission-driven organisations to share resources, provide services, advocate collectively, and strengthen the SSE.

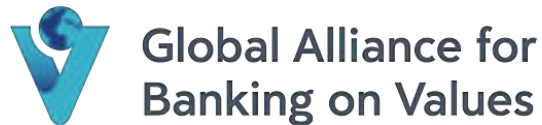


## And, often, they are grouped in networks

■ A network (SSE) is a group of multiple service providers

- We leave other types of SSE networks out of the scope, even if they are crucial for SSE:

- Sectoral or thematic SSE networks



- Research and policy-oriented SSE networks



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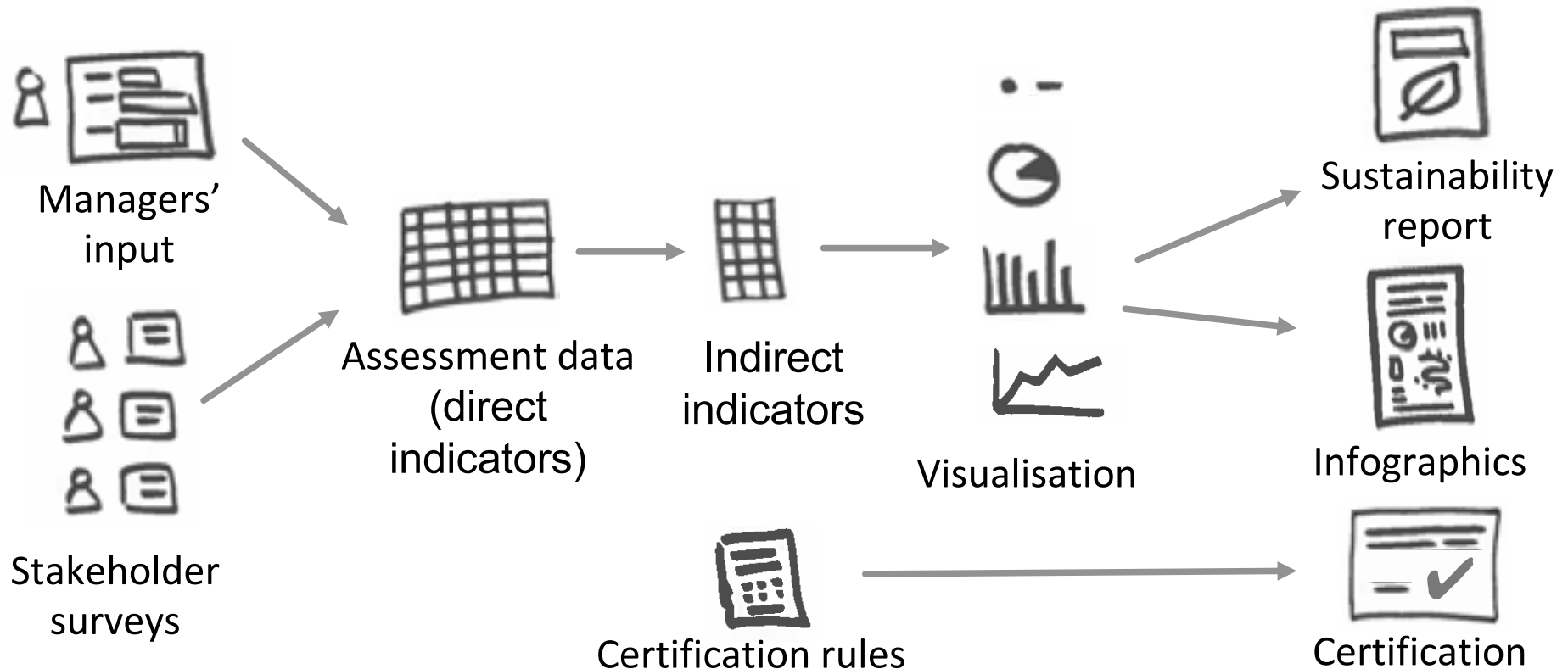
## Responsible organisations care about ESG topics

- **Environmental, social and governance (ESG) topics** represent types of phenomena that organisations or individuals are (or should be) concerned about, related to organisational ethics (a.k.a. governance topics), societal issues, or environmental concerns.



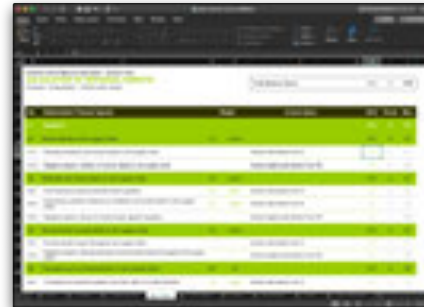
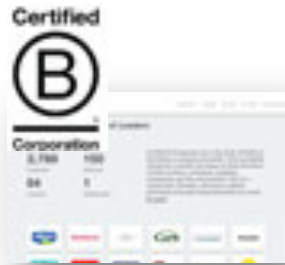
## ESG accounting assesses non-financial performance

- **Environmental, social and governance accounting** (ESGA) is the process of assessing the social and environmental effects of an organisation's actions, and reporting them to particular interest groups or to society at large.
- A.k.a. sustainability, non-financial or integrated reporting.

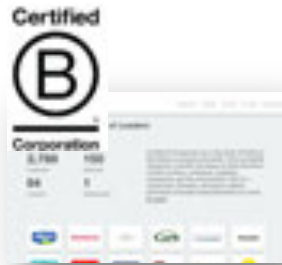


The core set of indicators of the REAS Social Audit and Balance

# Some SSE networks offer ESG accounting methods



## Some SSE networks offer ESG accounting methods



Common  
Good  
Balance



Social  
Audit/  
Balance

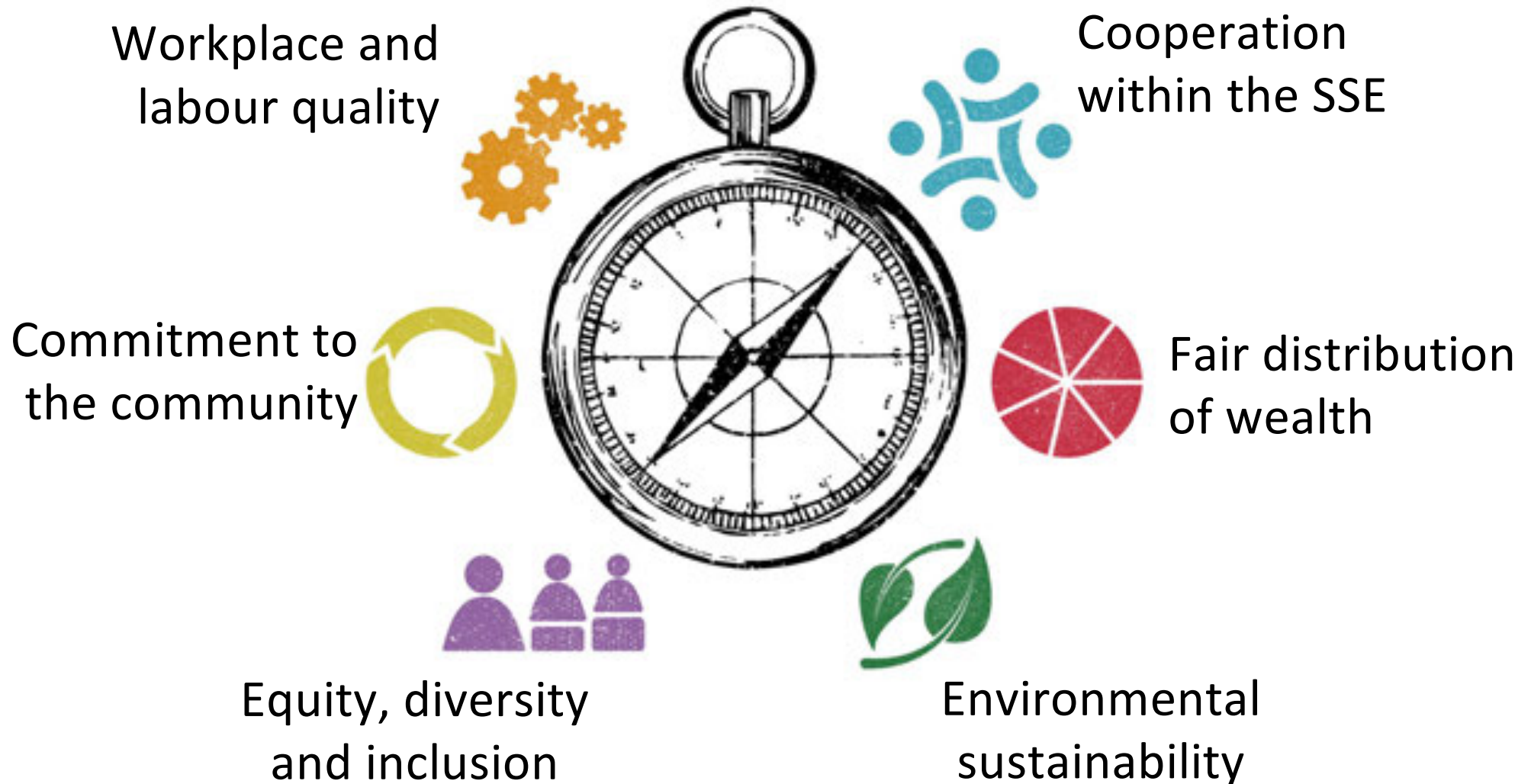


- While there is plenty of research on many of these ESG accounting methods, the REAS Social Audit/Balance has received little attention so far



## All organisations of REAS have signed an SSE manifesto

- It is based on six principles of the SSE

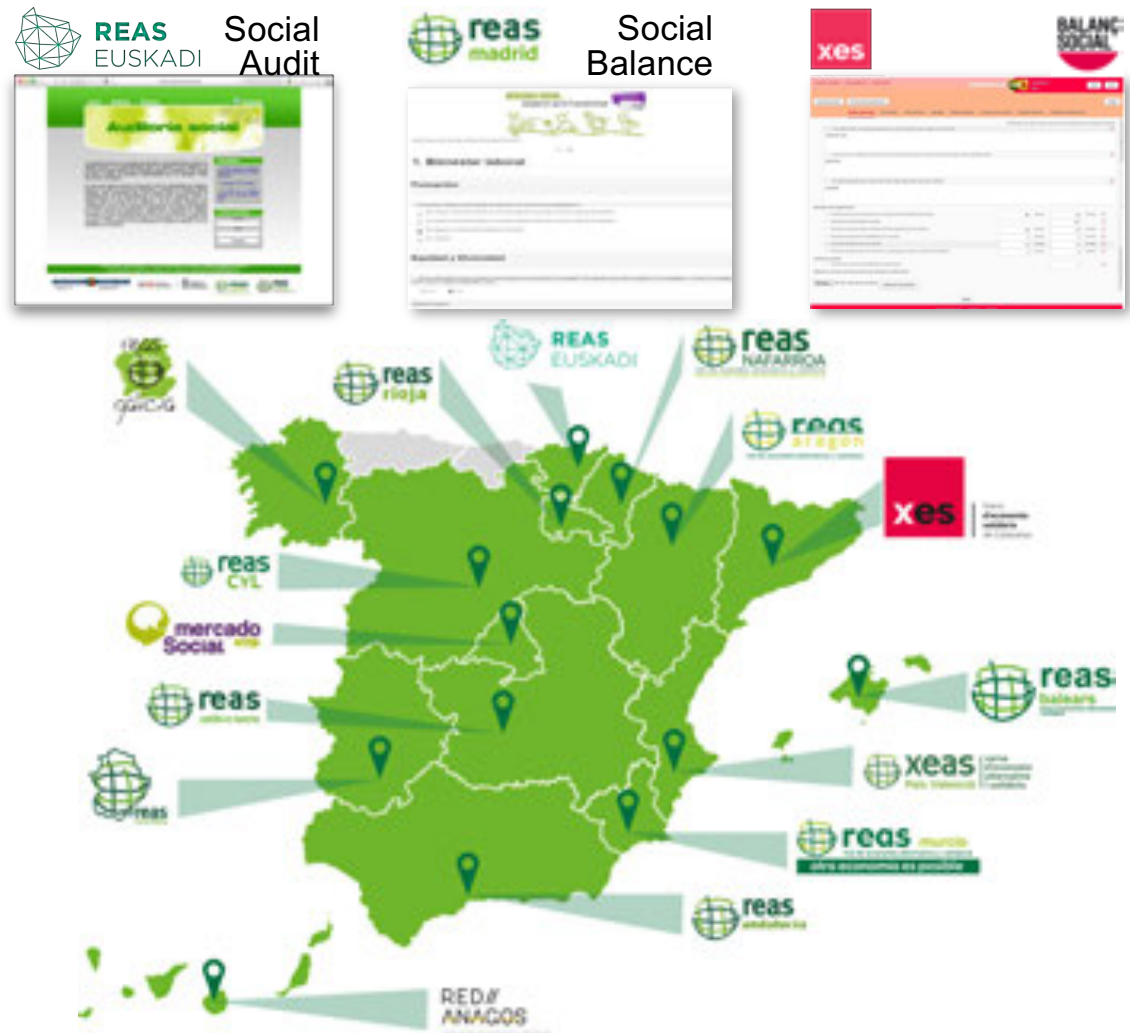




## The confluence process leading to a core set of indicators

- In **2014** REAS starts a confluence process to agree on a core set of indicators
- It required negotiation and co-determination
- Each regional network could include additional indicators, based on their needs and idiosyncrasy

- 47 direct indicators (questions)
- 53 indirect indicators (calculated)



## The confluence process leading to a core set of indicators

- By **2015**, 14 regional networks and 4 sectoral networks are participating
- REAS publishes the first aggregated reports of the REAS Social Audit/Balance



## The confluence process leading to a core set of indicators

- In **2018**, one of the tools is configured to support all methods
- All indicators and their data are now in the same format and database
- Unified state-wide promotion campaigns
- Support to weaker regional networks
- This speeds up data collection, validation, aggregation and usage
- Each organisation receives an impact report and an infographic

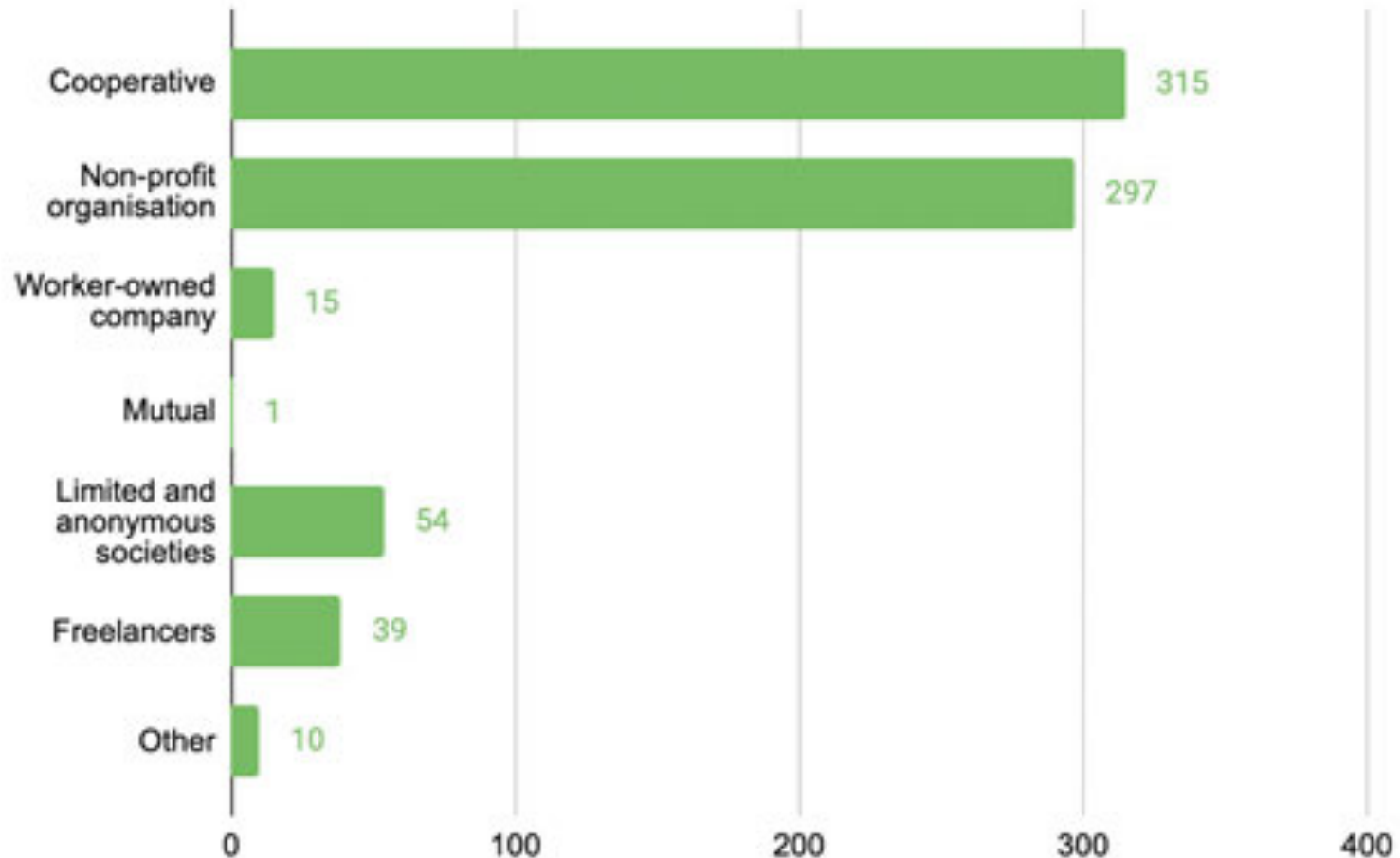


## This is the method nowadays

- There are **7 major topics or sections**
  - General information
  - Economic and profit policy
  - Equity and democracy
  - Environmental sustainability
  - Cooperation and commitment to community
  - Fair labour and workplace quality
  - Social market
- **80 indirect and 75 indirect indicators**
- I can provide insights into the **results**
  - The latest impact measurement campaign in 2025 has recently closed
  - No official reports yet published; analysis ongoing
  - I have some highlights from 2025, and others from the 2024 results

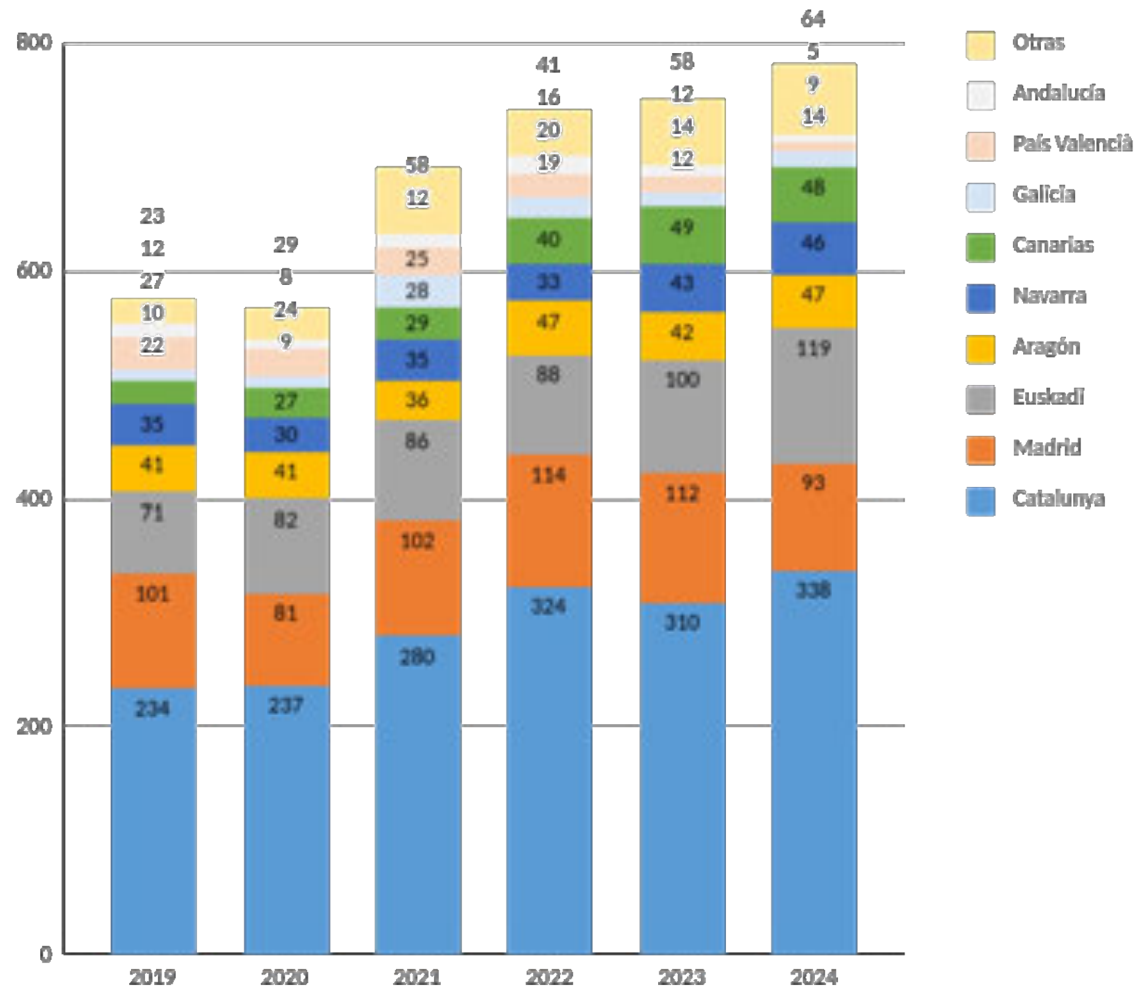
## A growing number of organisations apply the method

- 731 organisations have measured the impact in **2025**, providing values of the core set of indicators
- In **2024** they were 782 organisations



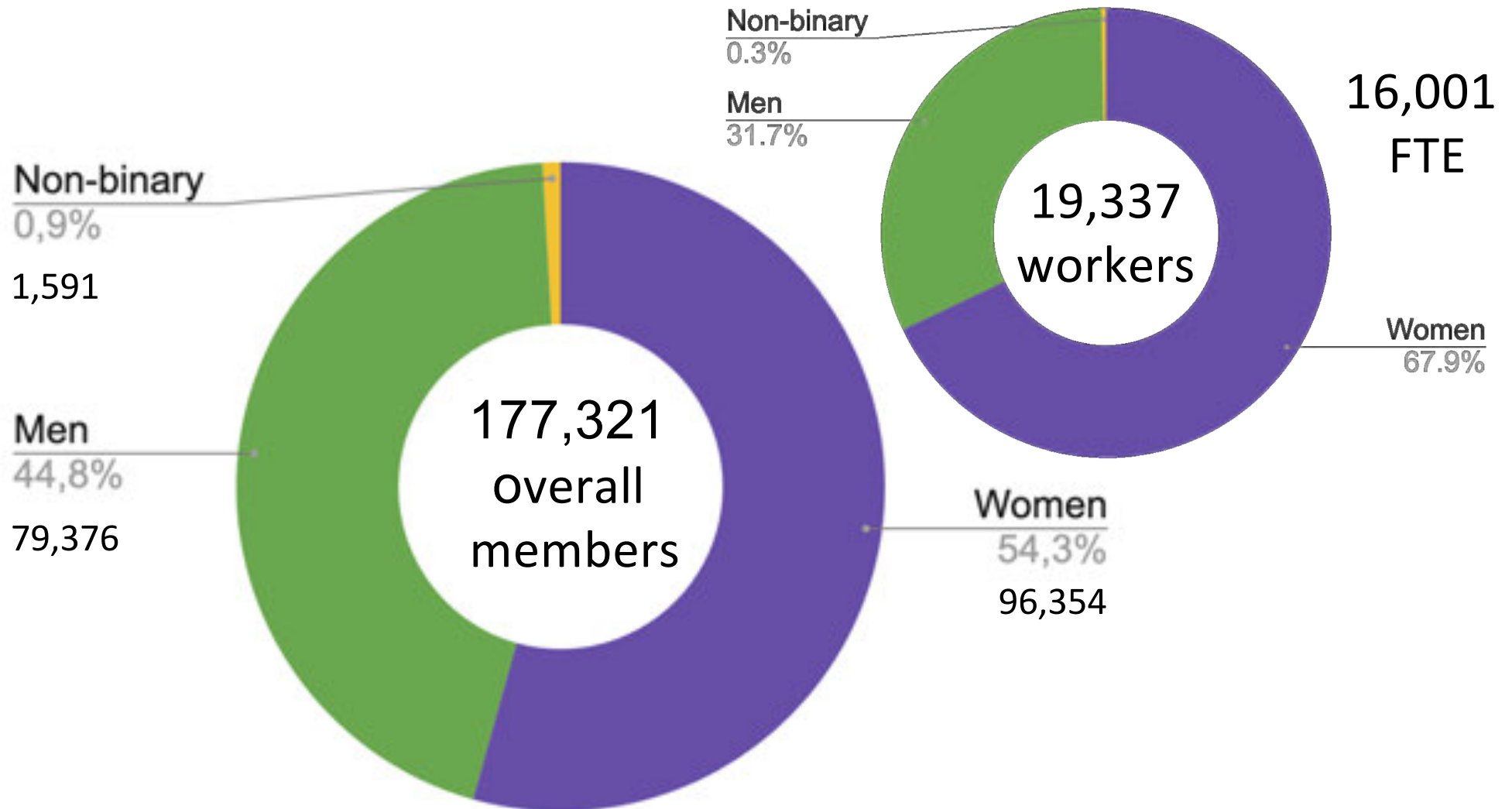
## A growing number of organisations apply the method

- 731 organisations have measured the impact in **2025**, providing values of the core set of indicators
- In **2024** they were 782 organisations
- Growth trend, anyways



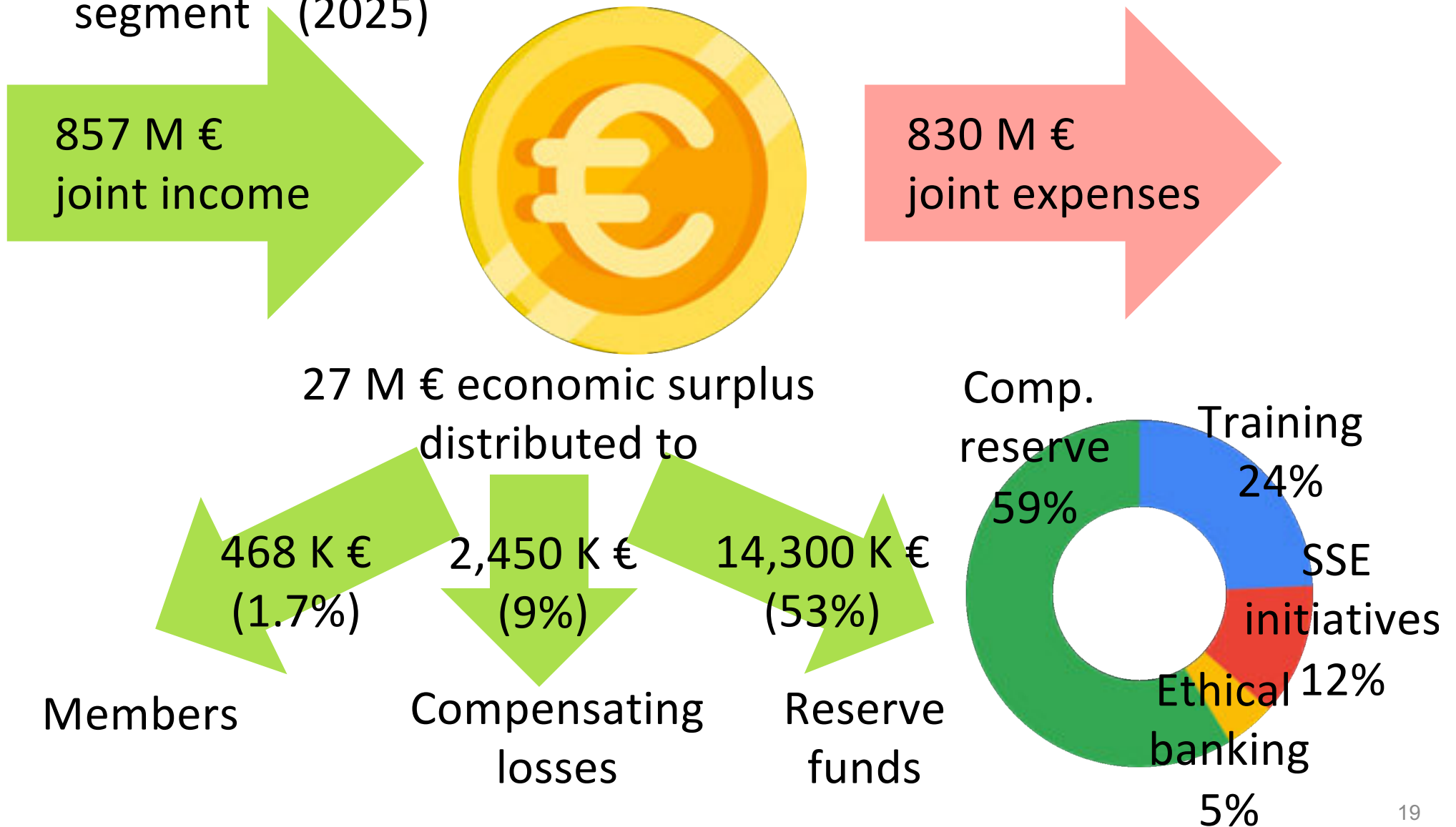
## Showing the SSE in Spain is large

- The 731 organisations (2025) involve 177,321 people



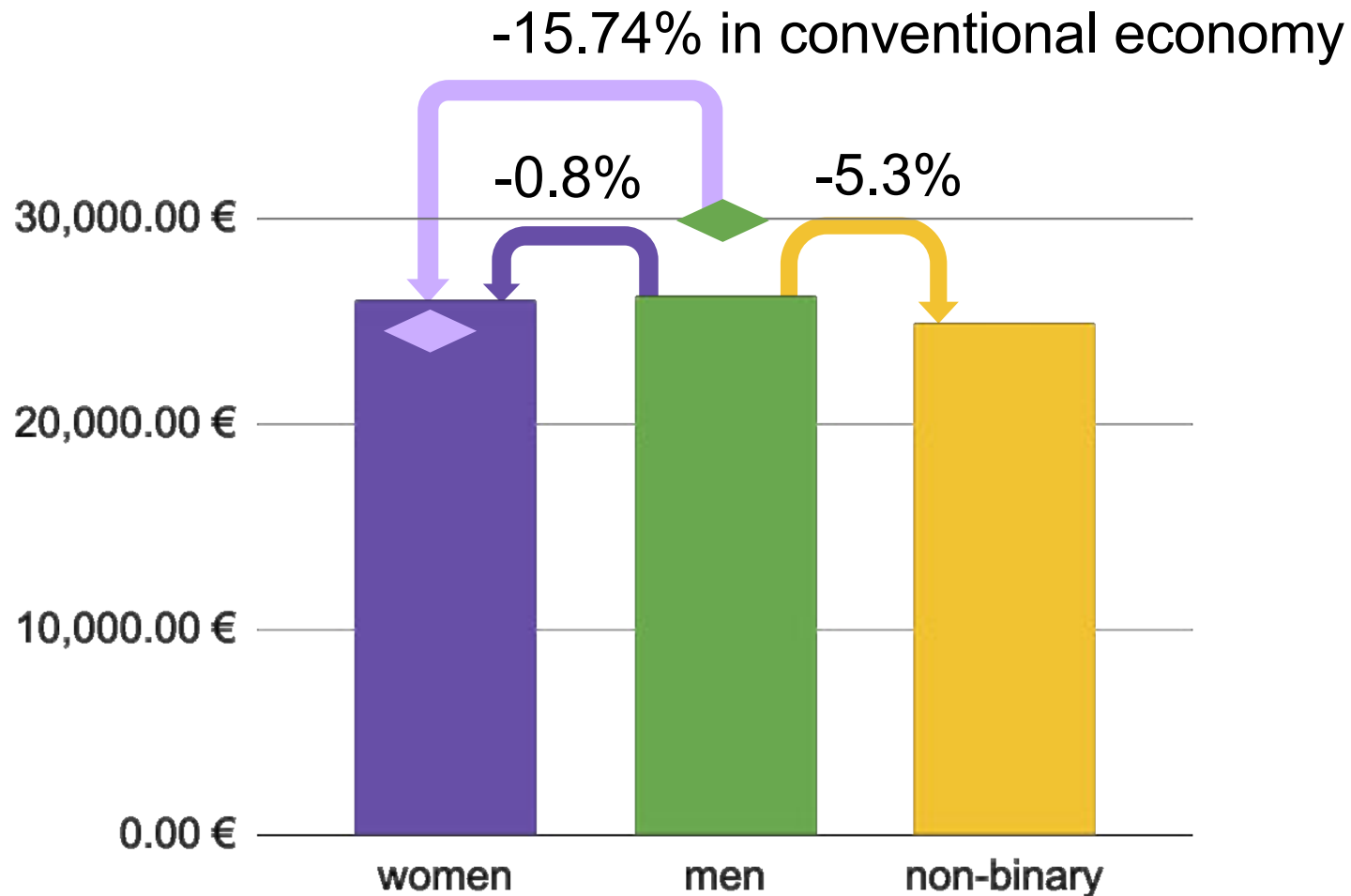
## Showing the SSE in Spain is large

- Overall revenue and expenses show a considerable market segment (2025)



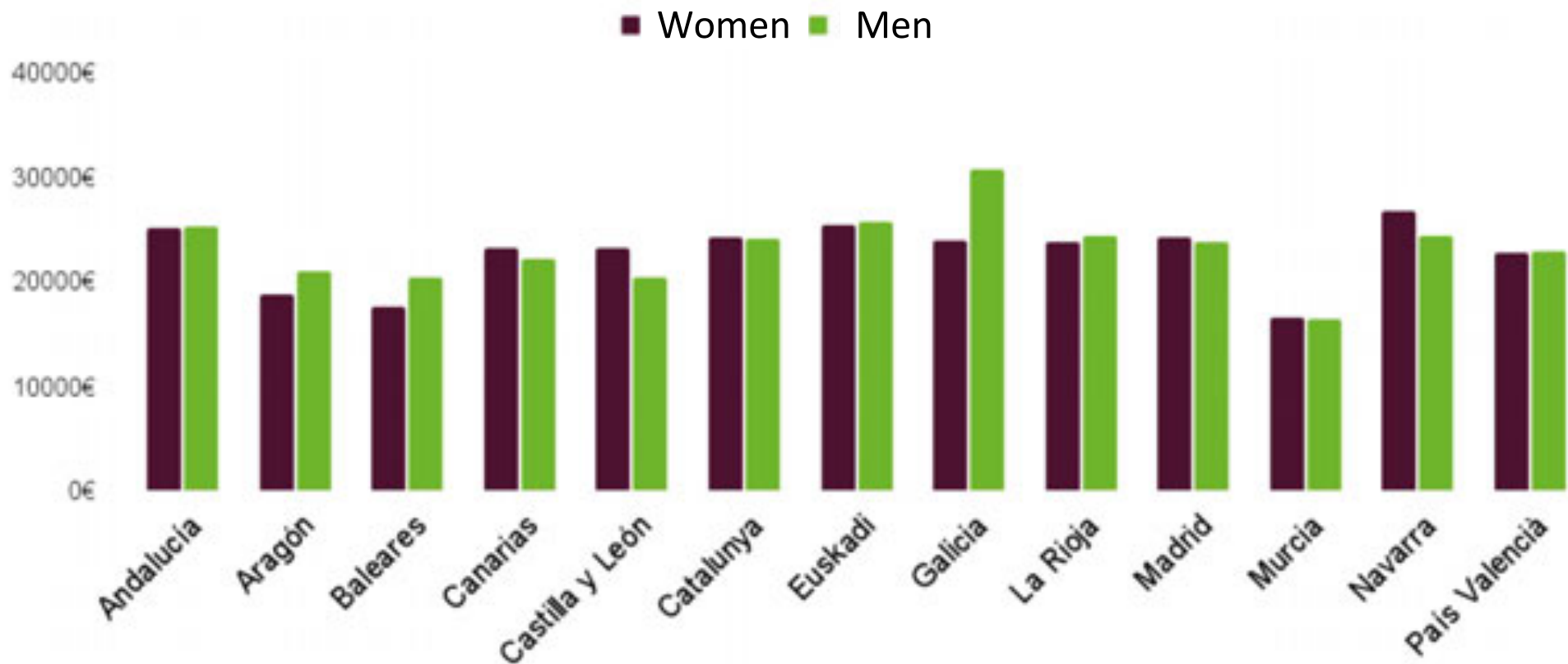
## Salaries are equal but low(ish)

- The salaries show true equity (2025)



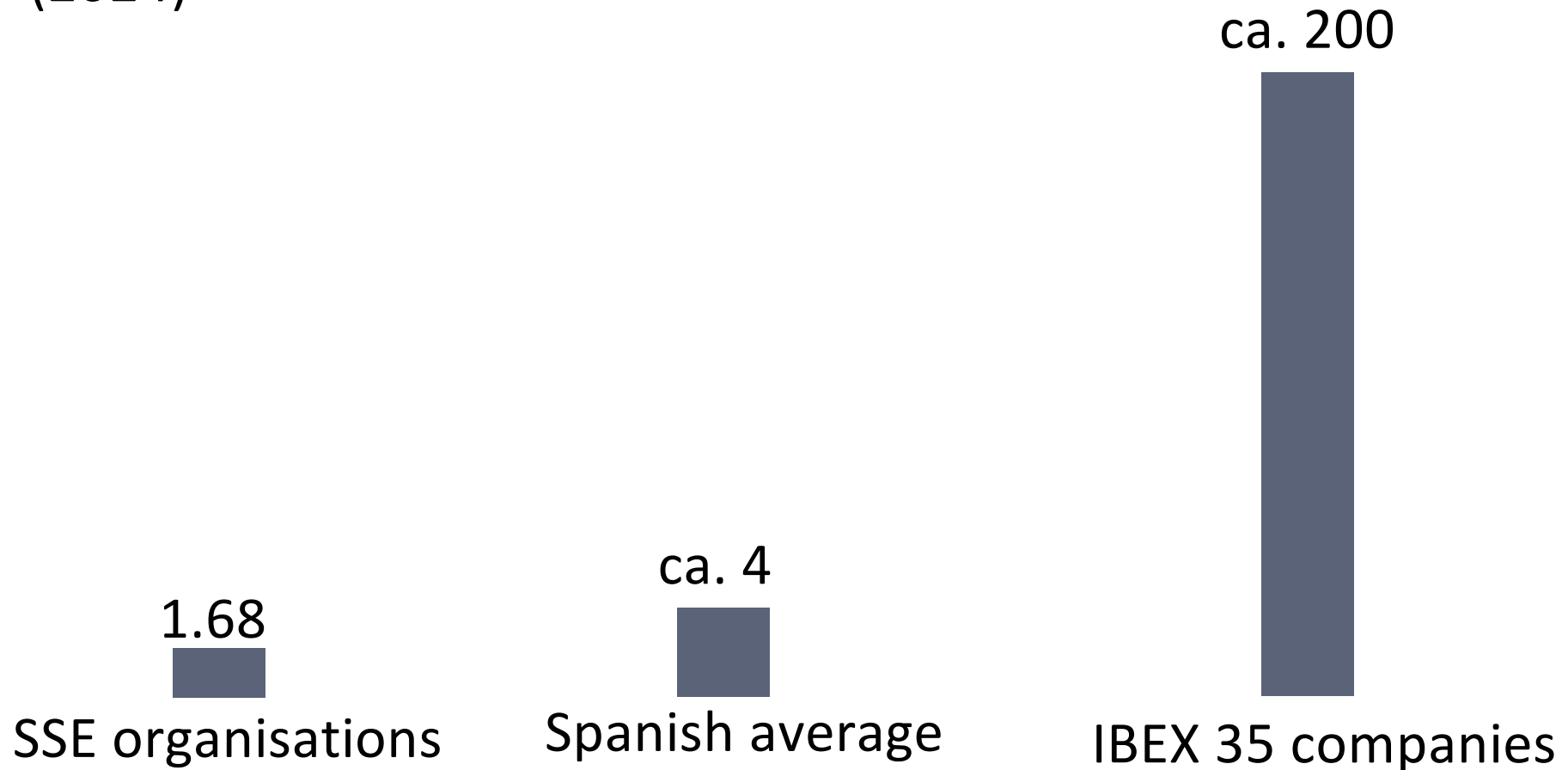
## Salaries are equal but low(ish)

- The salaries show true equity
- But the situation is diverse across regions (2024)



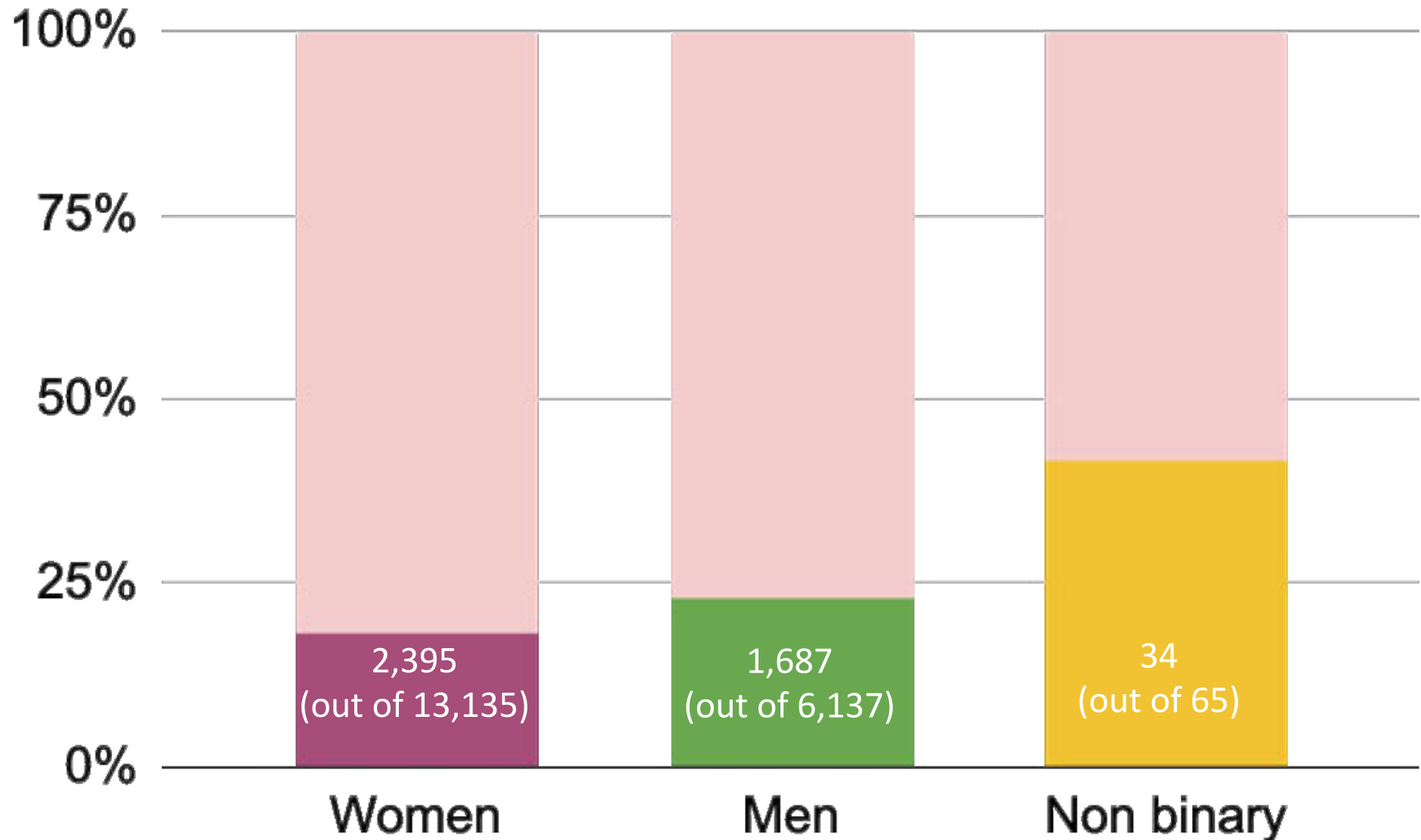
## Salaries are equal but low(ish)

- The salary distribution is fair.
- The salary range (highest salary / lowest salary) is small in SSE (2024)



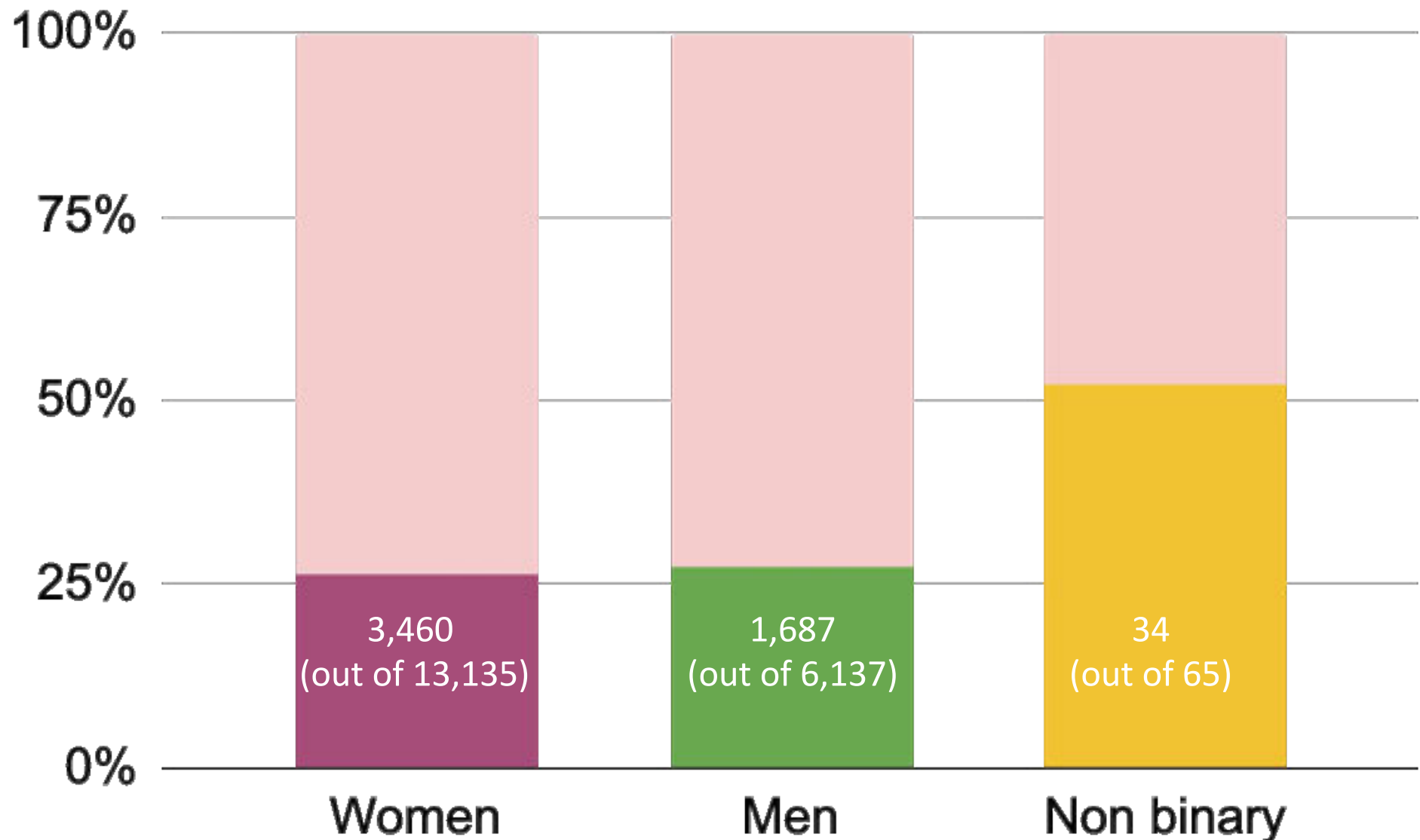
## The organisations are very democratic...

- Many employees participate in strategic decision making (2025)



## The organisations are very democratic...

- Many employees participate in operational decision making (2025)



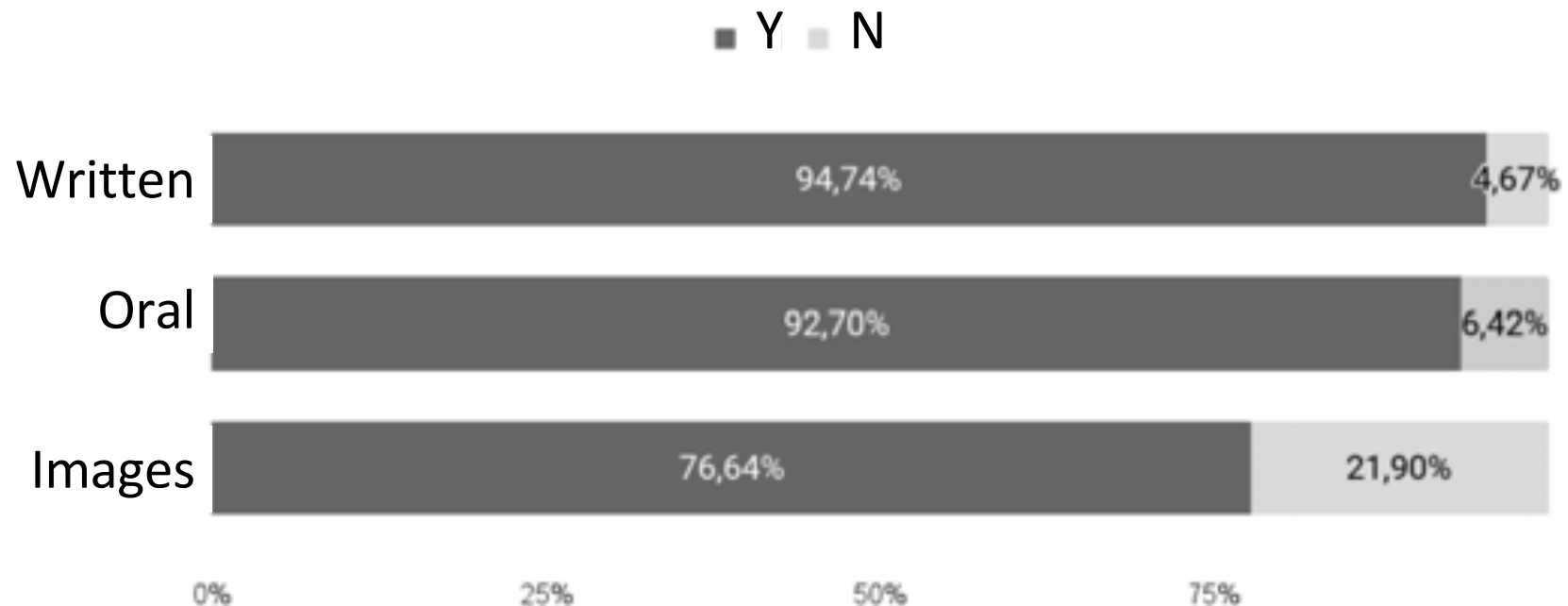
## **The organisations are very democratic... And transparent**

- Many organisations disclose data (2024)
  - 74.30% disclose salaries internally
  - 78.13 % disclose results of the impact measurement internally
  - 56,43% disclose results of the impact measurement externally



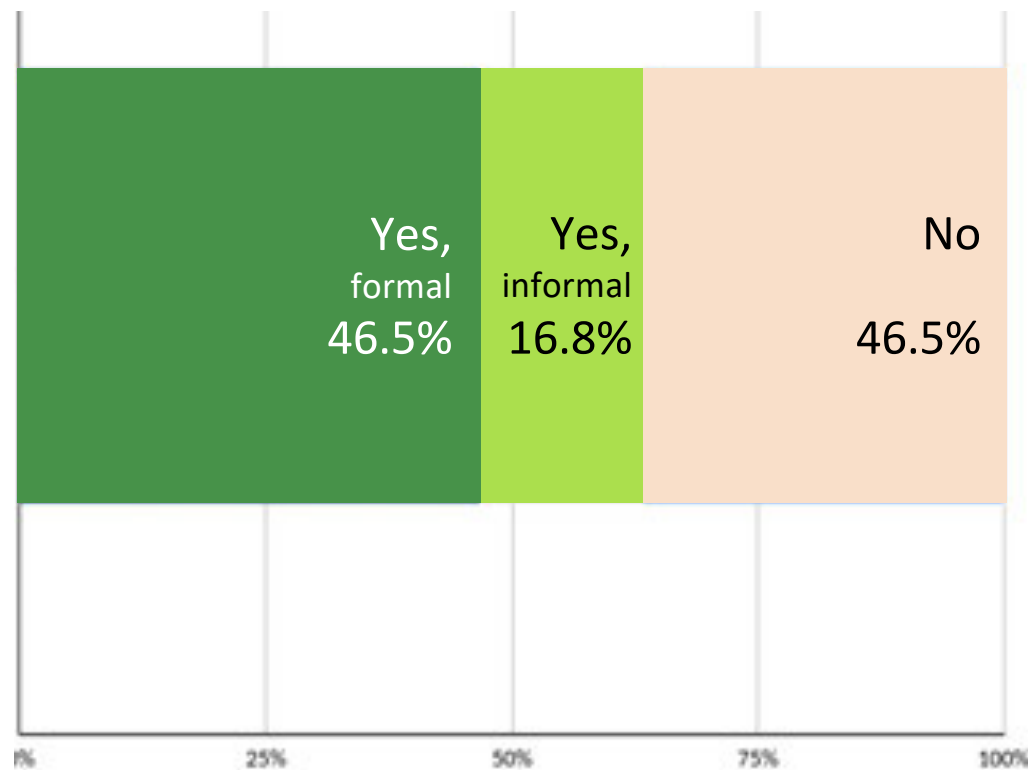
## They take equity, diversity and inclusion seriously

- This is not only reflected in women participation in management or salaries.
- Most organisations use **non-sexist language** in their communications (2024)



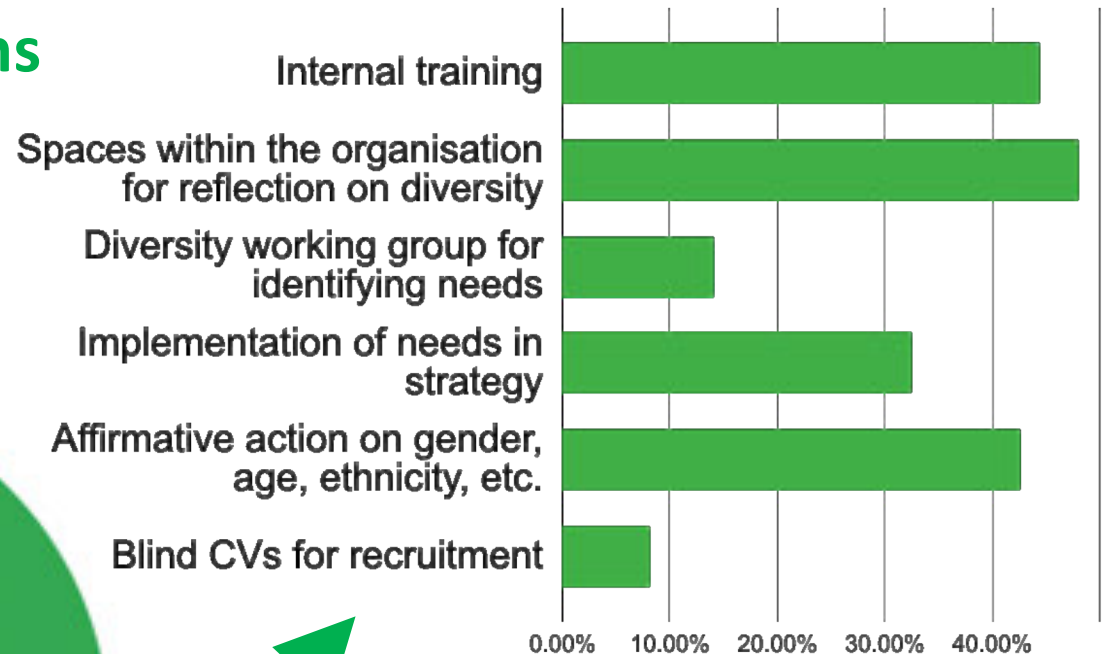
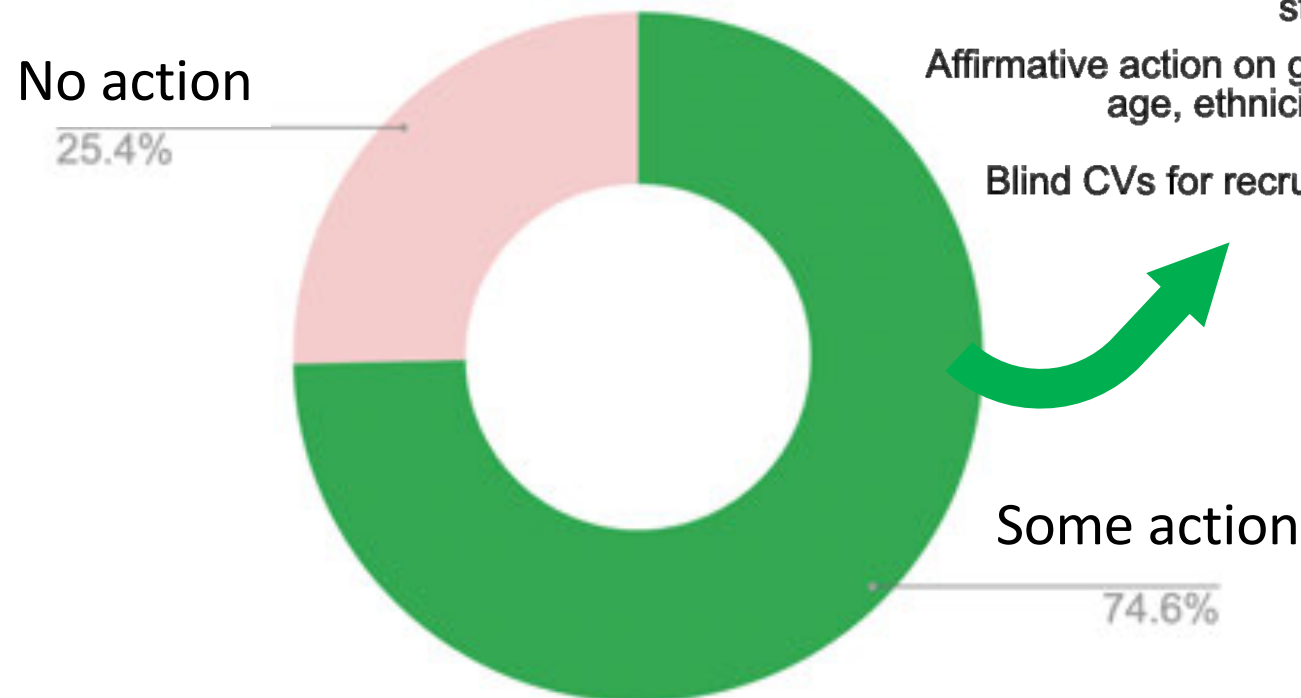
## They take equity, diversity and inclusion seriously

- This is not only reflected in women participation in management or salaries.
- And many are creating **equality plans** despite not being mandated by law (2024)



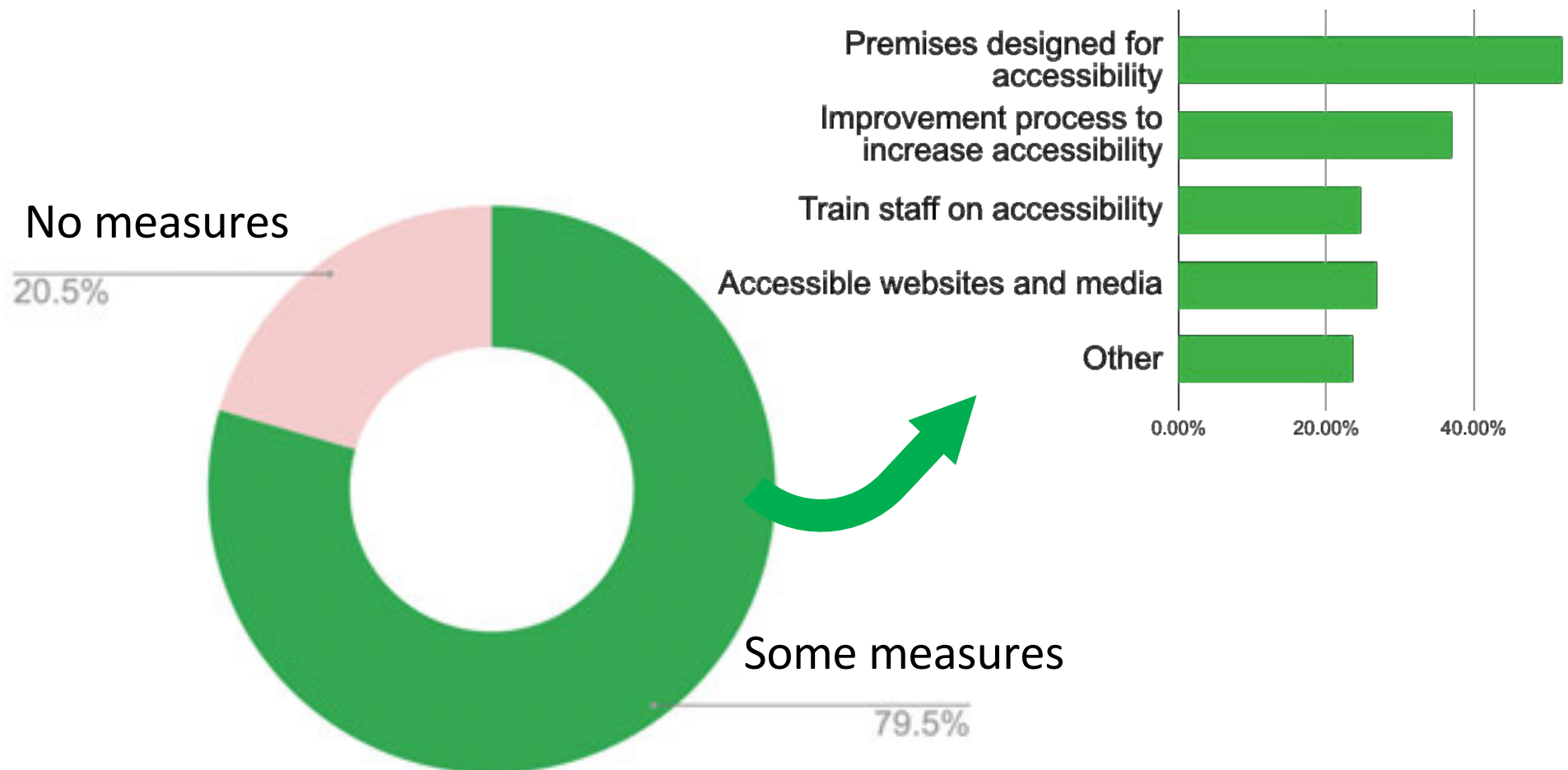
## They take equity, diversity and inclusion seriously

- This is not only reflected in women participation in management or salaries.
- Many implement **EDI actions** (2025)



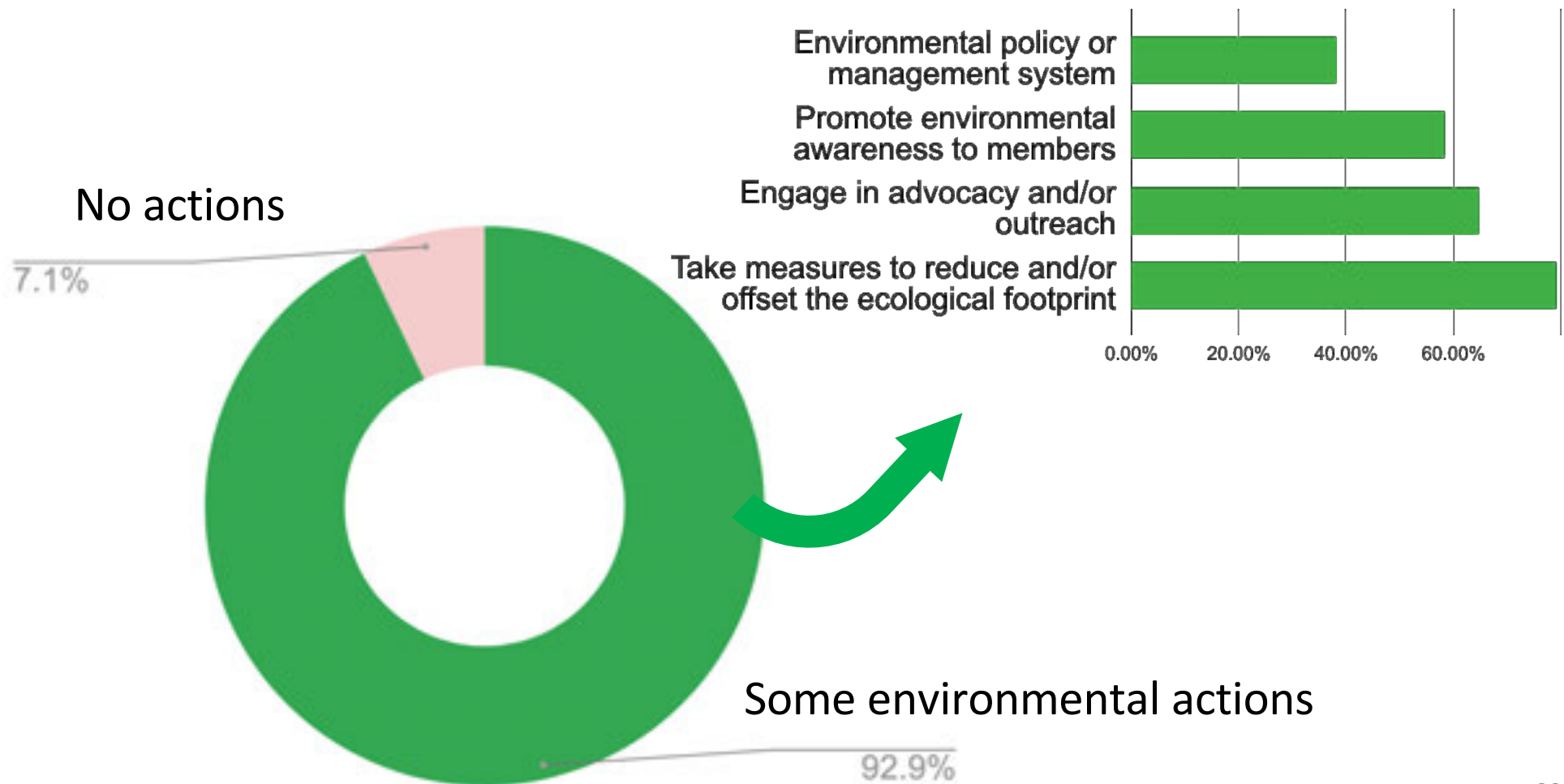
## They take equity, diversity and inclusion seriously

- This is not only reflected in women participation in management or salaries.
- Many and **accessibility measures** (2025)



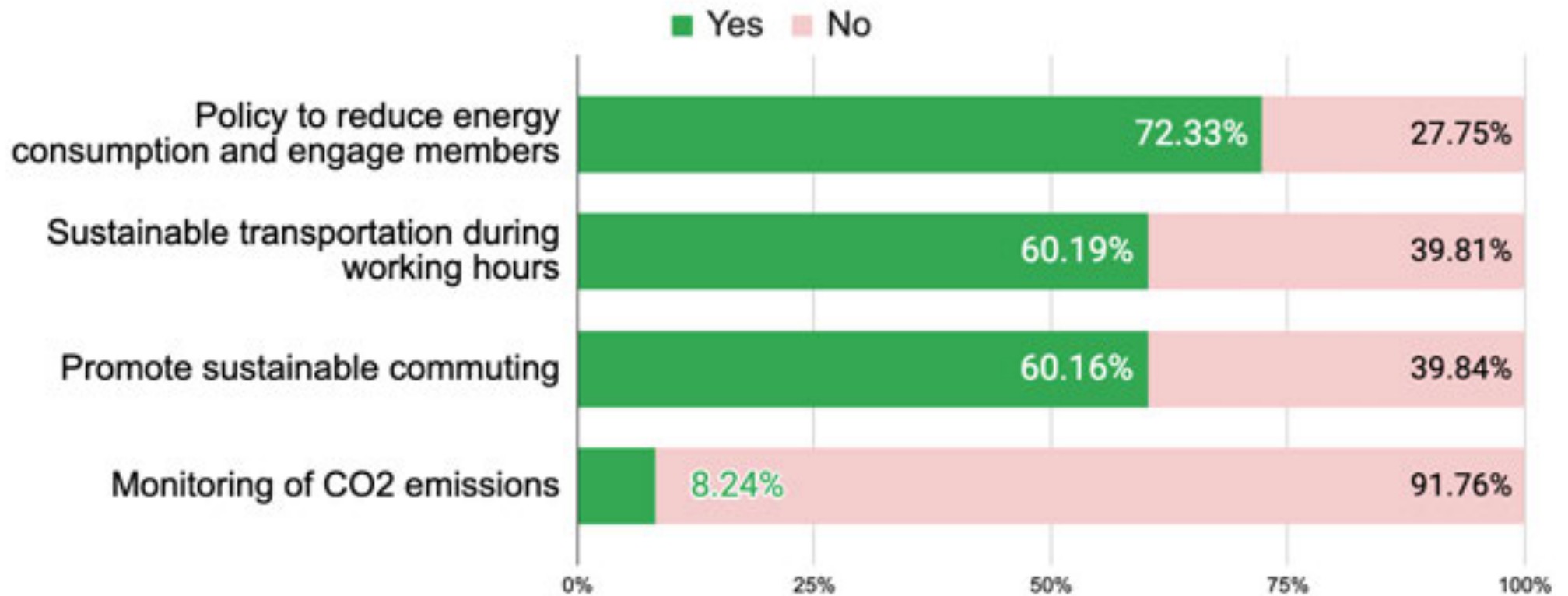
## Environmental sustainability seems harder to implement

- Over the years, more indicators have been added
- Many organisations implement some **environmental actions** (2025)



## Environmental sustainability seems harder to implement

- Taking the type and size of organisations, the organisations seem aware and committed (2025)



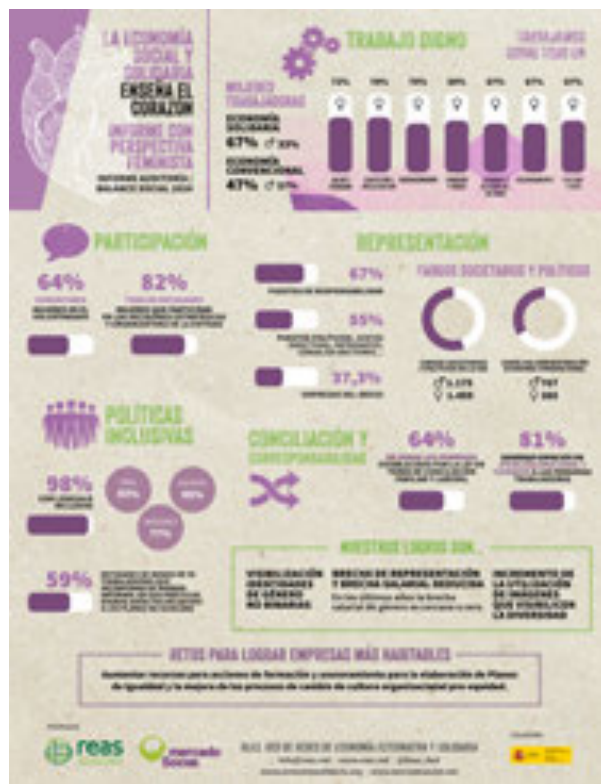
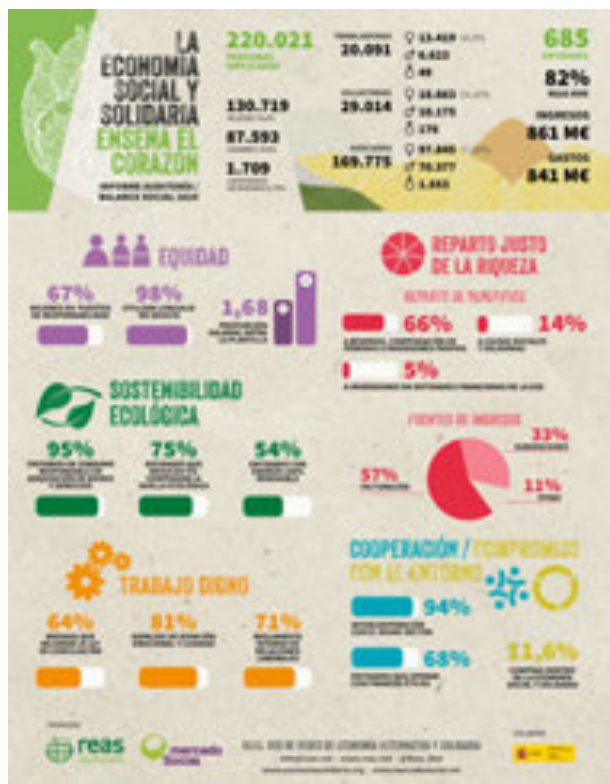
## There are many more indicators

- Jointly, they provide a multidimensional analysis of the organisations and the network in general
  - Commitment to the Commons
  - Collaboration instead of competition
  - Supply chains within the SSE
  - Workplace quality
  - Etc.



# Aggregated reports help with outreach

- Every year, several aggregated reports are published
- And, to facilitate greater outreach, they are summarised in infographics



## Each organisation receives their data, report, and an infographic

- For some companies, the measurement is a considerable effort
- But REAS is working on increasing the added value



## The tool keeps improving

- It is multi-language

The screenshot displays the user interface of the REAS Social Audit and Balance platform. At the top, there is a header with a light orange background. On the left, a welcome message reads: "Welcome to the accountability platform of the Show your Heart, an impact measurement tool that is a common resource in the universe of Social and Solidarity Economy". On the right, there is a language selection dropdown menu with options: English (selected), Català, Castellano, Euskera, Galego, and Nederlands. To the right of the menu is a graphic with the text "Enseña el corazón" and an image of three red apples, one of which is sliced. Below the header is a white login and registration form. The form is divided into two sections. The left section is titled "Enter your username:" and contains input fields for "User" and "Password", a "Sign in" button, and a link for "Recover password". The right section is titled "If you are not a user, you can register here:" and contains a "Sign up" button. At the bottom of the page, there is a red footer bar with the text "Home | What is this website?".

## The tool keeps improving

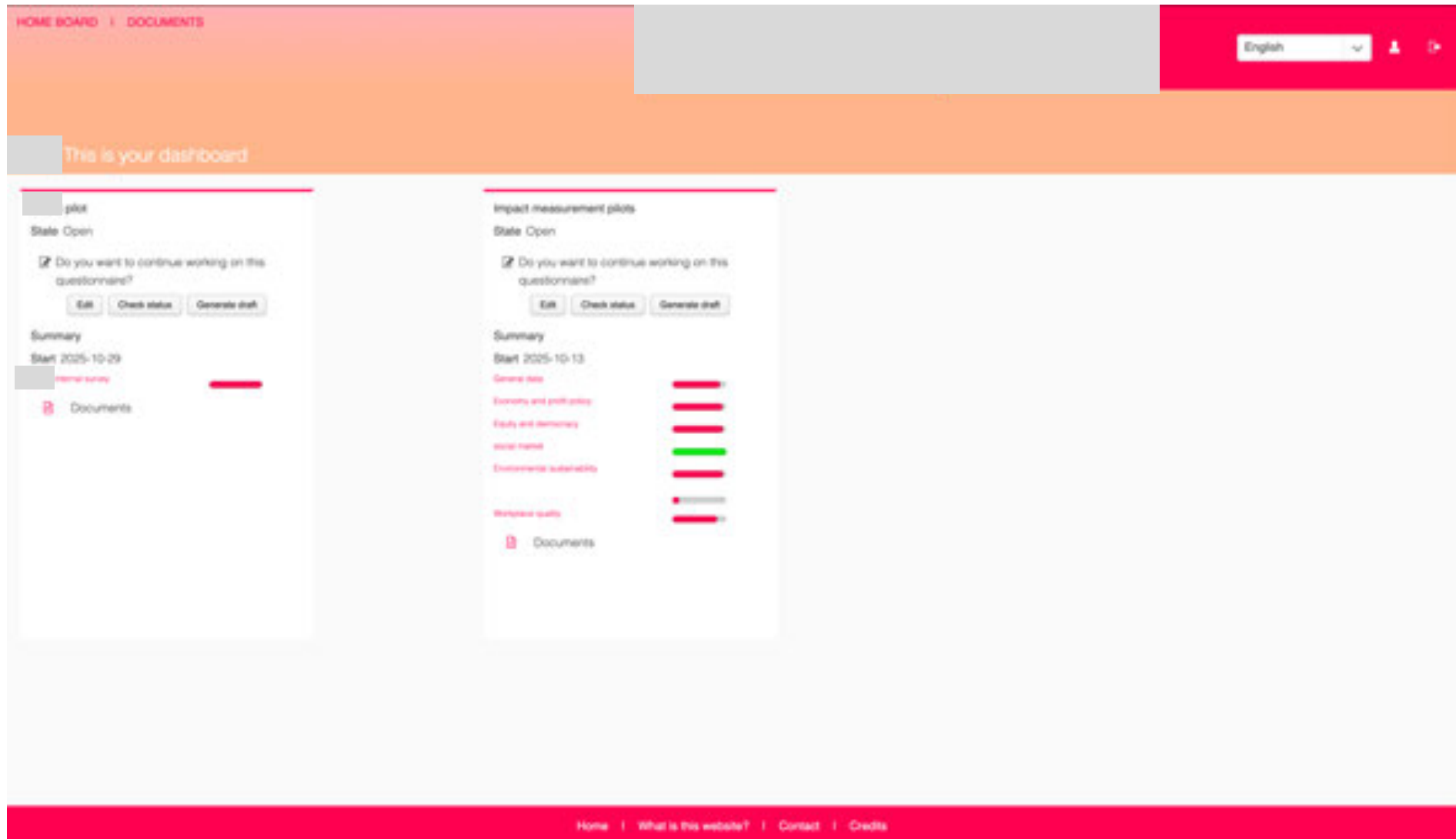
- There is a backend for network administrators, to manage campaigns

The screenshot displays the 'Organisations' management interface. On the left is a dark sidebar with navigation options: 'Inicio y consult.' (top), 'gal', 'cat', 'cas', 'eng', 'red', 'Netherlands pilots\_admin', 'Control', '+ Settings', '+ Organisational Data', 'Organisations', 'Projects', and '+ Balance Analysis'. The main content area is titled 'Organisations' and includes a toolbar with 'Add', 'Delete', 'action.export', 'Search', and 'Edit'. Below the toolbar is a form with several dropdown menus for filtering: 'Autonomous community', 'Province', 'Region', 'Town', 'Name', 'Social agent' (with 'Netherlands pilots' selected), 'Modules', 'Membership areas', 'Sector', 'Subsector', 'General legal form', and 'Legal form'. There are also checkboxes for 'Active' and 'Has subscriptions'. An 'Apply' button is located below the form. At the bottom, a table lists the organizations with columns for selection, VOT number, Name, Email, Is..., Prov..., Reg..., Legal form, Sector, and Username. The table contains six rows of data.

<input type="checkbox"/>	VOT number	Name	Email	Is...	Prov...	Reg...	Legal form	Sector	Username
<input type="checkbox"/>	TEST PL...	TEST pilots					Cooperativa de trabajo asociado	Redes locales de economía solidaria	
<input type="checkbox"/>	NL851E...	MuWest					Fundación	Formación ocupacional	
<input type="checkbox"/>	NL816H...	Buurman					Sociedad de responsabilidad limita...	Espacios y recursos de gestión comunitaria	
<input type="checkbox"/>	NL8615...	Blief/Ip					Sociedad de responsabilidad limita...	Transportes	
<input type="checkbox"/>	NL8662...	CREB					Sociedad de responsabilidad limita...	Investigación y estudios	
<input type="checkbox"/>	NL8108...	GLUD CoF...					Sociedad de responsabilidad limita...	Bodegas y venta de bebidas	

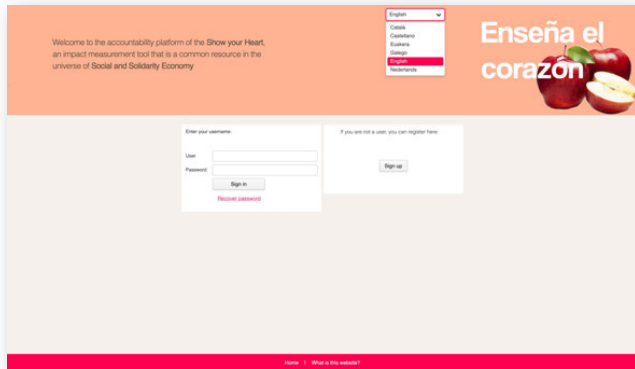
## The tool keeps improving

- There is a frontend for organisations to manage their measurement



## The tool keeps improving

- There has been a merge of two open-source projects:  
Enseña el Corazón + openESEA = Show your Heart

A screenshot of the 'Show your Heart' dashboard. The dashboard displays a table with multiple columns and rows of data. The table appears to be a list of indicators or metrics. The dashboard has a dark blue sidebar and a top navigation bar with the 'Show your Heart' logo.

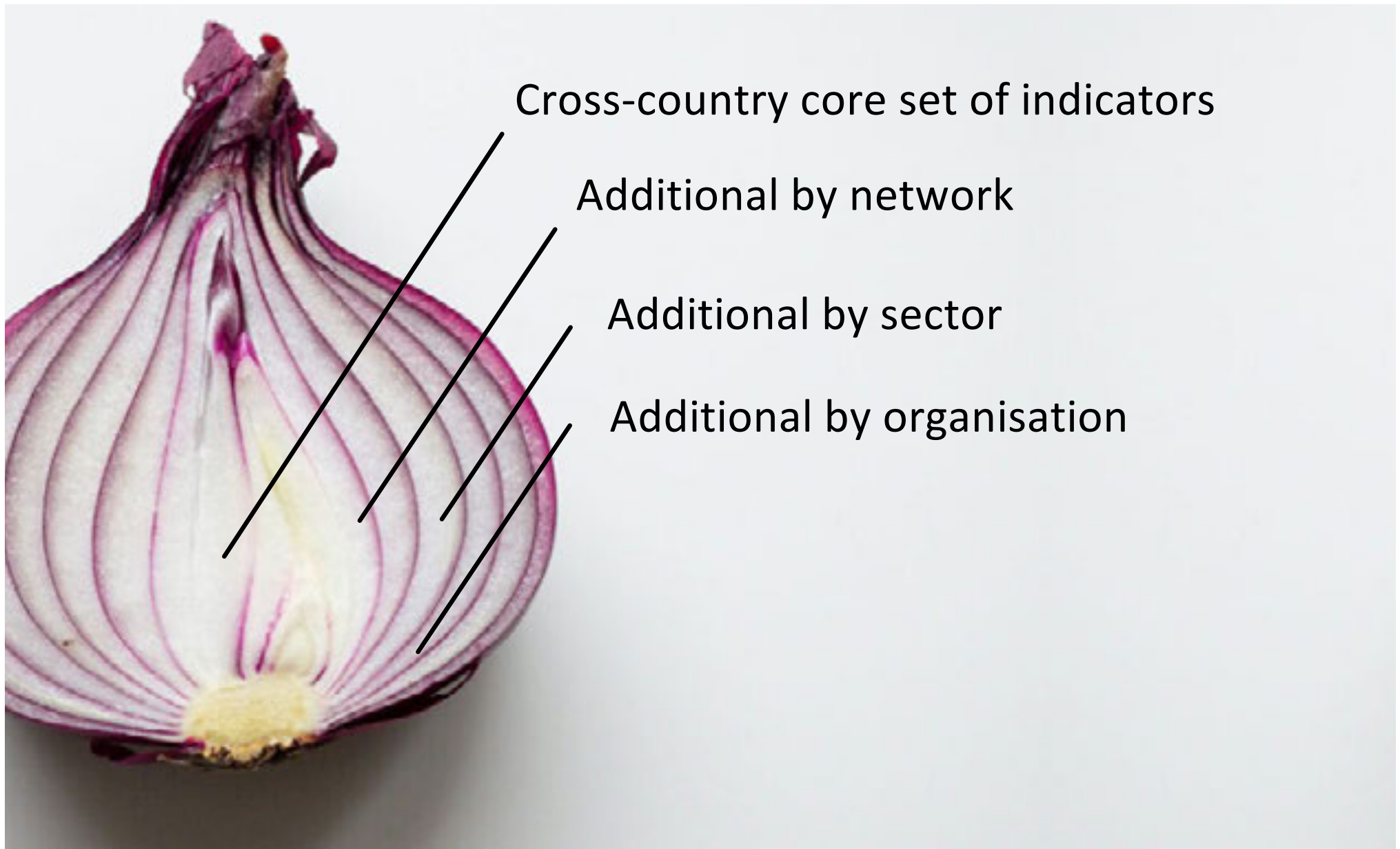
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## The plan is to run pilots in more European countries



## An onion model might be necessary



## We are co-designing the governance mechanisms for the tool



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solidària  
de Catalunya



Development of tool for  
impact measurement  
and reporting

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Valorisation of the  
openESEA framework for  
sustainability reporting

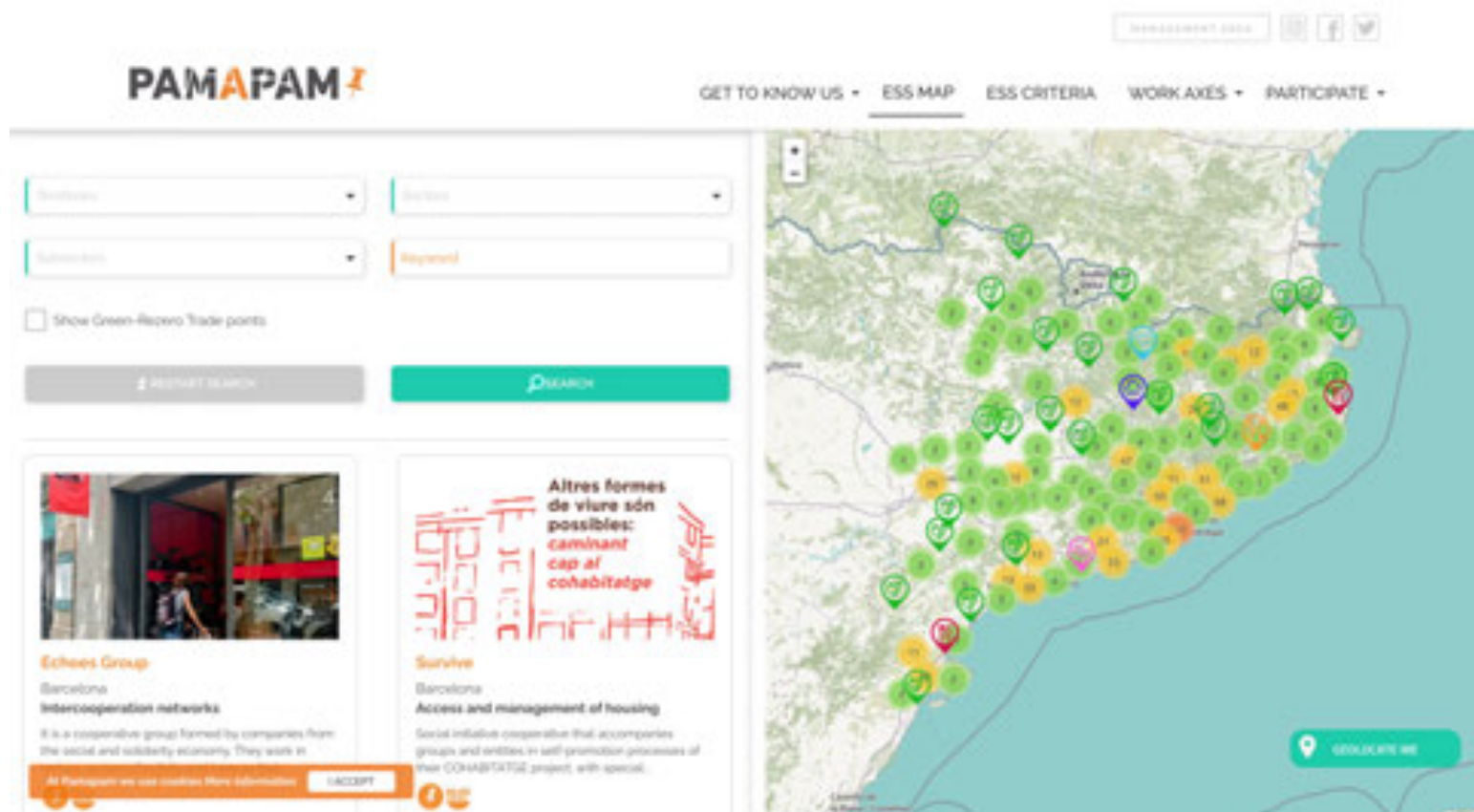


Ministerie van  
Economische Zaken



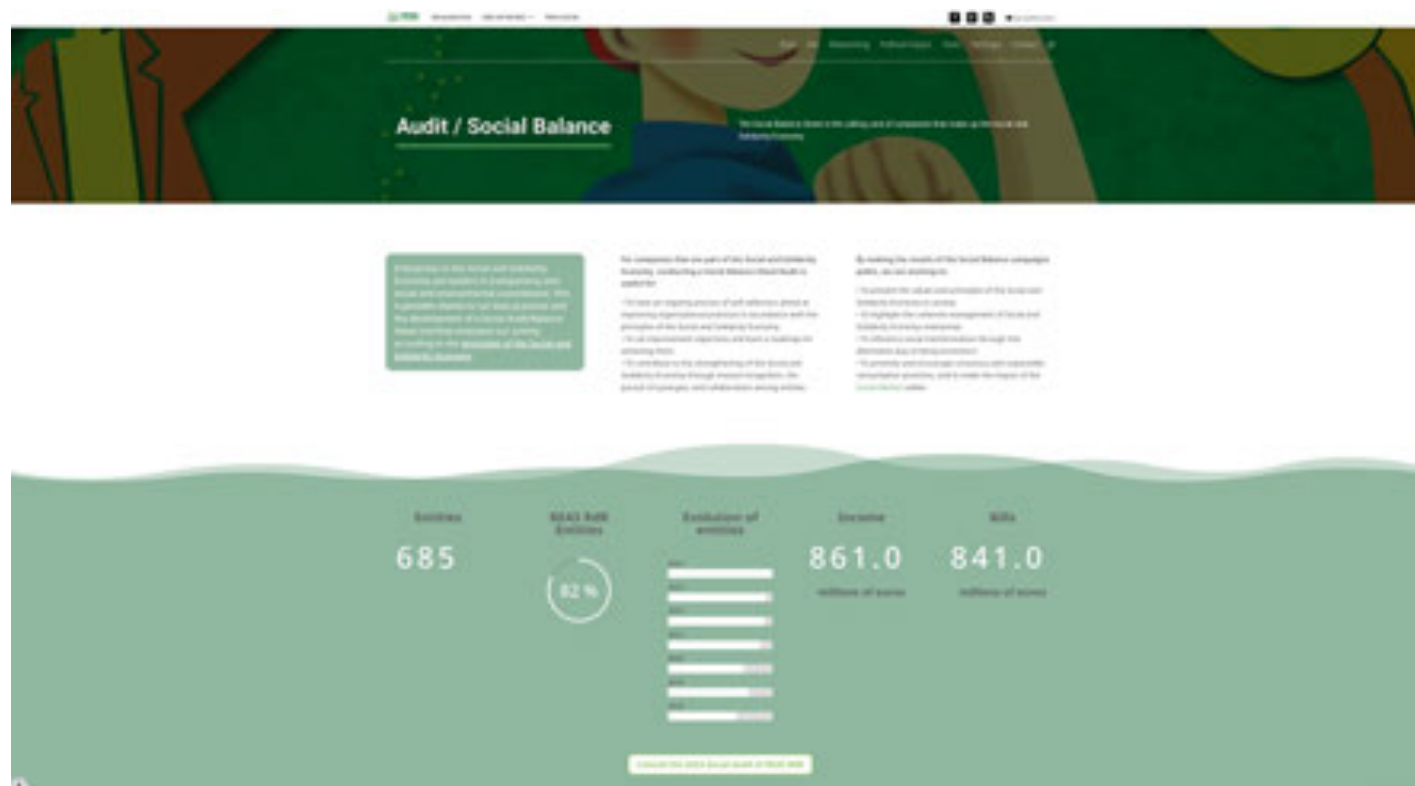
## REAS Social Audit/Balance is a powerful self-assessment

- **Organisations** can assess whether they live by the SSE principles
- It helps with identity building; often they publish the results
- The results can inform strategic management decisions
- It can also serve as input for a continuous improvement process



## REAS Social Audit/Balance is a powerful self-assessment

- The **network** can aggregate data of their members
- Useful for identity building: yearly reports and infographics
- It supports political lobbying
- It enables the identification of improvement space and conceiving interventions and campaigns



The core set of indicators of the REAS Social Audit and Balance

## We are open to collaboration!



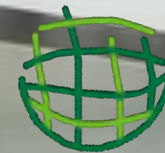
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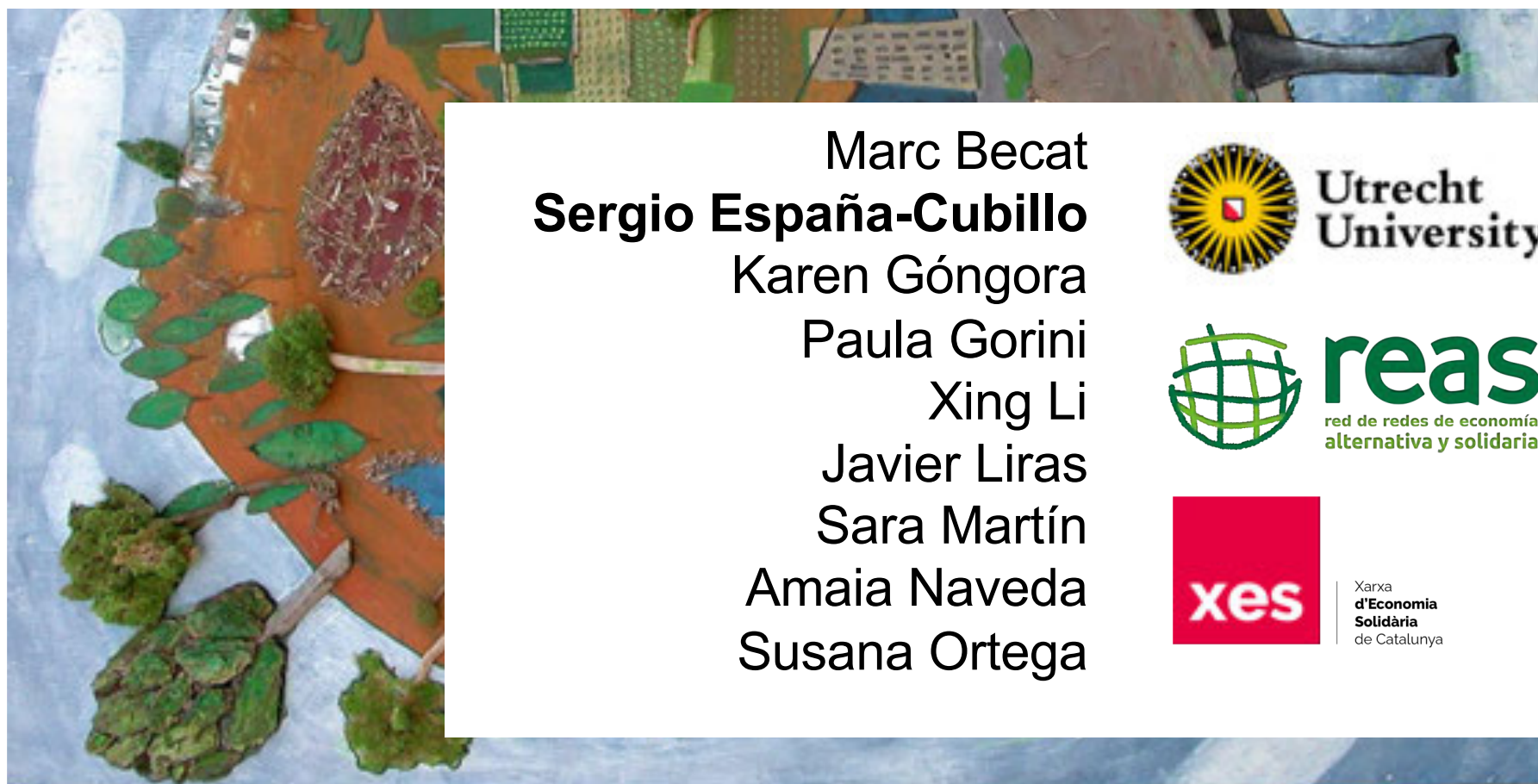


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d'Economia  
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