

Editorial

Welcome to the first of the 2019 *Journal* issues. In this issue we return briefly to co-operative education and education for co-operators as the Co-operative College celebrates its centenary year. Before that we have a paper from Sparreboom and Tinonin that focuses on guidelines agreed in the development of international statistical standards and the inclusion of the classification of co-operatives. This is followed by the first of three short papers on accounting and accountability.

In their paper, Sparreboom and Tinonim use as their starting point the guidelines adopted at the twentieth International Conference of Labour Statisticians (ICLS) in 2018. The ICLS is the global standard setting body convened by the International Labour Organisation. This followed the realisation in 2013, that despite their economic significance in many parts of the world there was little or no guidance on labour statistics related to co-operatives. At this time too, ICLS defined work for the first time to include both paid employment and unpaid work, volunteer work and traineeships; the 2018 conference also brought the future of work and the quality of work into the discussion on measurement and statistics (ILO, 2018). The main thrust of the paper is to consider the centrality of work relationships in different types and member composition of co-operatives.

The paper starts with some preamble and background to the development of guidelines and provides a typology of co-operatives based on interests of members and member-type (Table 1, p. 6). The authors point out that according to the guidelines, employment status depends on each type of co-operative and that work may be carried out by both members and non-members. They also look at the level of dependence and independence of workers and provide a useful example in relation to identification of entrepreneurs. The authors then continue by looking at the institutional settings in which work takes place, namely co-operatives, members of a producer co-operative or multi-stakeholder co-operative, and subsidiary enterprises owned or controlled by co-operatives. To illustrate, the authors provide case examples of each: Niscoo and Agrifirm (producer co-operatives), Florida Centre de Foració (worker co-operative) and L'impronta (multi-stakeholder co-operative). From this, Sparreboom and Tinonim consider the challenges related to the implementation of the agreed guidelines and provide practice recommendations.

Our second article picks up on the interest in the potential for a co-operative accounting and reporting framework. By examining differences in co-operative mission and features of organisational structures, Maddocks highlights the differences in accountabilities, particularly with the growth of general purpose or social co-operatives, which he contends requires a co-operative accountability framework to consider "the different constituencies that member-benefit and community-benefit co-operatives are accountable to along with their differing information needs" (p. 14). To frame his discussion, Maddocks draws on multiple constituency theory and extends a non-profit accountability model.

The paper starts with an overview of the three accountability dimensions developed by Andreus and Costa (pp. 13-14), which are used as a foundation to consider a co-operative accountability model to incorporate differences in co-operative mission, financial and non-financial resources (such as volunteer input and sweat equity), co-operative structural characteristics; these are then looked at in turn. In identifying a more holistic co-operative accountability model, the author then identifies and outlines five types of reporting statements and how these could be used. For example, he highlights that to support the co-operative mission-related accountability dimensions, what he terms as a 'classical' co-operative would focus on a member-benefit statement, while a social co-operative would produce a community-benefit statement as well as, in some case, a member-benefit statement, depending also on the primary constituencies (Table 1). Maddocks then concludes with further considerations in

the developing discourse on co-operative accounting and reporting. To add to this, we will also feature two more short papers on this topic in forthcoming issues.

Next, we turn to education. In 1919, the same year that the Co-operative College was established, the UK government's Ministry of Reconstruction presented its final report on adult education to parliament. Chapter 1 contains a focus on the contribution to social and civic education of Chartism, co-operation and early trade unionism and pays tribute to Robert Owen and Lovett (pp. 16-17), the 'people's colleges' and points to the decision to establish a Co-operative College as a sign "that Co-operators realise the importance of adult education both to the success of Co-operation and to the well-being of the community" (p. 30). It seems fitting then the Co-operative College not only celebrates their centenary year but are also members of the Centenary Commission on Adult Education (<https://www.centenarycommission.org/>) due to report later this year. In a short paper, Gillian Lonergan takes us back to the origins of co-operative education from the earliest documented co-operative society in Britain in 1761, to the work of the Rochdale Pioneers and the Co-operative Union in the 1800s and the Co-operative Congress resolution to establish a Co-operative College.

Following this, a report from the UK Society of Co-operative Studies outlines work being undertaken to map 'co-operative studies' and focuses on the first phase which is identifying university-based accredited courses and programmes that support the development of co-operative organisations and their members. Finally, the review of one of the centenary publications on co-operative education looks at an edited collection produced by Noble and Ross that looks at contemporary spaces of co-operative and adult learning, and the (re-) assertion of co-operative higher education.

Dr. Jan Myers
Editor

References

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