

ACTIVE, ADEQUATE & AMBITIOUS



PARTOS GUIDE CORPORATE SOCIAL RESPONSIBILITY

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Introduction

Urgency

The world is changing at a remarkably rapid pace. And global challenges are piling up: climate change, food scarcity, wars, migration, pandemics, energy crisis, #Metoo or Black Lives Matter, to name a few. They require society as a whole and each organisation individually to act. The urgency to fulfil the CO2 commitments made in Paris and meet the Sustainable Development Goals is increasing.

Essential and guiding

Partos and its members believe that it is essential to take responsibility as an organisation and find answers to global challenges. The Partos code of conduct focuses on working towards sustainability in the broad sense of the word. All members have endorsed the code of conduct. There is also Partos 9001, the ISO 9001-based system for organisational quality. This system provides Partos 9001-certified members with 'a CSR policy appropriate to the organisation and social developments'.

Yet, after touring Partos members, it appears that having a CSR policy in itself is not perceived as sufficiently active, adequate and ambitious to meet the demands of the time. CSR is often still little recognisable in an organisation's primary process. Instead, CSR should be anchored in the organisational strategy and guide its implementation. CSR is usually limited to good intentions on main lines and policy of actions on specific components. In comparison, the current situation calls for a comprehensive approach with clear objectives and measurable results in the short and longer term.

Opportunities

This new guide is aimed at all Partos members who want to take up the challenge of critically reviewing and -where necessary- shaking up their CSR policy. It seeks to *inform Partos* members about the latest insights, trends and potential pitfalls surrounding CSR. And to *stimulate them* to take action: by zooming in on the opportunities, an active, adequate and ambitious CSR policy offers. Think of increased goodwill and a good reputation for the organisation, motivated employees and, not unimportantly, cost savings and new opportunities for financing. The guide also provides *best practices* to involve colleagues, supervisory boards, management boards, partners, donors and suppliers in developing and implementing CSR spearheads, such as climate and diversity policies.

Wish

Partos member organisations differ in the extent to which CSR is already implemented. Nevertheless, this guide aims to inspire *everyone* to put their CSR vision centre stage and focus on people and the environment. The wish is that this guide will kick off a learning and knowledge process between all members of active, adequate and ambitious CSR policies. And that *everyone* gets to work and discovers how inspiring it is to formulate clear objectives and achieve concrete results. That way, progress becomes measurable, and you can celebrate successes!

1. Content CSR

Now that the need and wants are clear, we will go a little deeper into the concept of Corporate Social Responsibility. You will find various organisations and tools that can help with this or have good examples.

1.1 An excellent concept, but what exactly are we talking about?

Corporate Social Responsibility (CSR) or Sustainable Business means the way organisations take into account 1) environmental, 2) social-ethical standards and 3) financial requirements. This in coordination with the organisation's key stakeholders. Sustainable Business focuses on how you achieve organisational goals. In short, they *do not harm* and preferably *do good* for people and the environment. This makes your organisation future-proof.

1.2 Away from non-commitment

With the adoption of the Sustainable Development Goals (SDGs, 2015) and the signing of the UN Paris Climate Agreement, it is crystal clear what sustainability goals we must achieve within the 2030-2050 timeframe. The clock is ticking, and non-commitment is a thing of the past. We are all *bound to* meet these commitments. Commitment to SDGs and climate goals are part of our core values. So Partos members should be expected to act accordingly in their business operations.



Tip: Promote an integrated approach and approach sustainability strategically: Partos members have often been making social impact from their core activities for years. Social sustainability themes such as poverty, inequality, education and health are increasingly intertwined with ecological issues such as climate change and biodiversity loss. To make sustainability live in organisations, it is, therefore, logical to link the SDGs (both social and also ecological) with the organisational mission and vision. That interconnection between climate change and Partos members' social mission should be a *no-brainer* and provides an opportunity to increase impact. So ensure sustainability is strategically embedded and then invest in sustainability knowledge in the organisation. *Marije Klomp, sustainability programme director Radboud University*

1.3 Deeper into trends & developments

Numerous organisations are already doing a lot in the field of CSR. But they still struggle with making their sustainability goals concrete and measurable. There are several bodies and tools available to help with this.

CSR and ESG: Make sustainability goals measurable and concrete

An exciting development for measuring and comparing these goals of organisations is Environmental, Social and Governance ([ESG](#)). Financiers like banks and governments see ESG as an effective tool for tracking organisations' environmental performance and CO₂ reduction. [Reporting on climate and environment \(E\)](#), society (S), and good corporate governance (G) factors is an excellent tool to steer towards the ESG goals that follow from the organisation's strategy.



TIP: Discuss with each other which [ESG indicators](#) you could report on.

CSR Netherlands has changed from a knowledge organisation to a networking organisation in sustainable business. Its core task is to exchange *knowledge* and *innovate* with partners: for an economy that is climate-neutral, circular and inclusive as much as possible and has fair chains. In doing so, CSR Netherlands has developed several exciting roadmaps, such as: Getting [Started with Sustainable Business](#). These roadmaps can be requested or downloaded by anyone free of charge.

Research among network members shows that supervisors feel uncomfortable addressing directors on sustainability issues. To remove that discomfort and increase commitment to sustainable business, the [Unease in the boardroom](#) (in Dutch, please use translation tool) programme was developed in cooperation with the [Goldschmeding Foundation](#). For more information, see also [CSR tips and tools](#) (in Dutch, you can also use [Nonprofit Social Responsibility - Center for Social Impact Communication](#)).



TIP: Do a [CSR check](#). This will help you know where you stand and identify new opportunities.

SDG Netherlands is a networking and knowledge institute providing organisations and the general public with helpful information to achieve the 2030 SDG goals. The practical information at [Tools & Tips](#) (in Dutch) and the [SDG National Reporting](#) (in English) helps organisations link CSR policy with one or more SDGs together to arrive at a logical and coherent strategy. In all this, you must be able to report transparently on the results achieved where SDGs and CSR objectives are concerned. The section [How to measure your impact on the SDGs](#) (in Dutch) offers organisations an interesting overview of how to make SDG goals measurable and report on them. Organisations can also participate proactively in the SDG community (in Dutch).



TIP: Get inspired by someone else! See, for example, how [SIMAVI](#) reports on SDG 6 (go to page 37).

OECD National Contact Point provides [information](#) in Dutch, with links to English material on the OECD Guidelines on [human rights, corruption and industrial relations](#) and their application within organisations. In addition, the contact point handles [reports](#) on disagreements on applying the guidelines. Endorsing and committing to the OECD guidelines has repercussions on CSR policy. Those wishing to implement the OECD guidelines successfully are [advised](#) (in Dutch) to integrate CSR policy into management systems so that it becomes part of everyday business processes.



TIP: Still not finished reading about what the OECD guidelines mean for your CSR policy? Then check out the [OECD due diligence guide to CSR](#).

2. Towards an Active, Adequate and Ambitious CSR Policy

CSR policy and the way it is embedded varies from one organisation to another. Each organisation has its own dynamics and context that influence the elaboration of the CSR policy. Moreover, there is no single blueprint available. Part two of this guide zooms in on several important building blocks for taking existing CSR policy to the next level. The starting point is *working towards your organisational goals with equal attention to employees, society and the environment*. Making CSR policy measurable and thus testable is central. In short, the road you take to reach your goal is also part of the goal!

2.1 Tolerance cannot exist without determination

Making CSR policy central and measurable by embedding it in the primary work process requires both support and decisiveness. The management, the board and the supervisory board are essential in obtaining the necessary determination.

Optimising CSR effectiveness

Decisiveness can be optimally developed if the board understands the risks and opportunities of sustainability topics that affect the organisation and its supply chain. What are sustainability trends influencing donors? Exactly what impact -negative or positive- does the organisation have on employees, society and climate/environment? What financial risks do the organisation and its partners face due to climate change? Consider energy prices, investment in making the office and work process more sustainable, CO₂ offsetting, etc. Last but not least: what are the (image) risks of doing nothing? In addition, it is also essential to clarify the opportunities of an active, adequate and ambitious CSR policy. What cost savings does it bring to the organisation through CO₂ reduction and circular working? How does an active diversity policy affect employee productivity? Are there greater opportunities for fundraising through a better reputation?

Risk management

Risk analyses focused on sustainability topics, combined with a baseline of the ecological footprint ([scope 1, 2 and 3](#)), provide the necessary information for management to take concrete actions. Examples include:

- **Vision:** Embed CSR topics such as climate/environment, diversity and inclusion in the organisation's long-term vision and strategy and make it public.
- **Ownership:** Ensure clear agreements on who takes responsibility at what level and who is accountable for progress on CSR topics (board of directors, board of directors, management team, HR, theme working group, and partners in the chain).
- **Budget:** Ensure sufficient budget for the time and resources needed to implement the CSR policy and project plan. This may also mean reallocating existing budgets.

Example: [Partos](#) (in Dutch) has stated a long-term ambition of achieving SDG-related goals regarding diversity and inclusion in the workplace. In addition, Partos is committed to an accountable CSR policy and climate-neutral operations by 2030: reducing energy consumption and offsetting CO₂ emissions. Partos calls on its members to do the same and act together. *Let us walk and talk together.*



Tip: Start the conversation with donors about your desire to introduce measurable CSR policies with an additional focus on climate and the environment. After all, there is a donor *chain responsibility* for sustainability. For example, the Swedish International Cooperation Agency (SIDA) already thinks proactively with partners about how sustainability can be reflected in the budget. In addition, [SIDA](#) shares [substantial knowledge](#) with partners on how to make [partner organisations](#) more sustainable.

Optimising CSR carrying capacity

Once there is enough decisiveness within the organisation to arrive at a measurable CSR policy, the organisation can start working on it. Looking for a reassessment of your organisational policy that gives direction and makes it verifiable requires a different *mindset* in the organisation. Hence *top-down* decisiveness must go hand in hand with *bottom-up* supportiveness. The following two ingredients are essential to achieve effective change:

- **Solidarity:** You realise the desired changes with everyone in the organisation and with the input of your key stakeholders, such as your partners and donors. Creating co-ownership of solutions for CO₂ reduction helps create support. For example, by introducing a new travel policy together or deciding together which CO₂ offset project to support. It is crucial to communicate well what the CSR organisational goal is and what contribution is expected from each individual employee. Forerunners who adopt and radiate the new normal are just as crucial as the followers who gradually embrace the new normal.
- **Rewarding:** By making CSR policy measurable and setting concrete goals, it becomes clear to everyone what task the organisation is facing. Sustainable and inclusive work thus becomes rewarding for the organisation. In this context, expressed appreciation for the contribution of individual employees is essential for gaining support and reinforcing 'new behaviour'.



Tip: Don't just consider the costs of implementing and maintaining a measurable CSR policy. Make the benefits visible, such as cost savings, increased job satisfaction and productivity, and additional donor income.



Tip: Sustainability topics such as climate and environmental impact, integrity, diversity and inclusion are high on the agenda. You see organisations appointing CSR working groups and theme leaders. This is an effective way to increase knowledge in the organisation on CSR topics and ensure that CSR results are achieved. Freeing up hours for this work is essential. You don't just do it on the side.

Example: Red Cross Netherlands has embraced sustainability, partly due to the availability of knowledge on climate change and its impact on specific groups. The [climate centre](#) is a centre of expertise that shares information on sustainability developments for the entire sector. [Red Cross Netherlands](#) (in Dutch) has also signed the [Climate and Environment Charter](#), as have 300 other international humanitarian organisations. A vital aim of the charter is that signatories commit to working sustainably and reducing negative environmental and climate impacts with concrete actions.

1.2 The road to an Active, Adequate and Ambitious CSR Policy

There are 7 steps any organisation can start with on the way to an active, adequate and ambitious CSR policy.

Step 1: What is already going well?

Assume that the organisation is already doing quite a lot of good things. CSR is already being done, but perhaps not yet with concrete goals or considering all the subtopics, such as environmental and climate impact. It is, therefore, important to gain insight into what you are already doing through an (ESG) baseline measurement or Benchmark.

Step 2: Engage in conversation

It is crucial to understand who the critical stakeholders are for your CSR policy and how they view you as an organisation. Conversations on CSR topics will give you essential information about your possible *blind spots*.

Step 3: Identify the risks

Short- and long-term priorities emerge by including CSR topics such as climate change, diversity, and inclusion in the organisation's risk analysis. This information guides your vision and its elaboration.

Step 4: Create policy and budget

Use the information from the steps above as essential building blocks to develop your CSR policy. Approach CSR policy as a concrete project with measurable, realistic short-term and long-term goals (KPIs). Make an inventory in your project plan of what you need in terms of time, knowledge, management tools, standards for certification, etc., to achieve your goals (think of the SDGs as a compass and ISO 26000/ GRI as a capstone as described in section 2.3). Based on policy, the translation to your CSR budget follows.

Step 5: Just get started

It helps to start with small steps to make CSR measurable. Involve the organisation in this process and learn from the actions you take.

Step 6: Make it public

Make your ambition public and show what your results are. Above all, share your knowledge in the chain with donors and partners. Adjust your ambitions where necessary.

Step 7: Celebrate your success

Be proud as an organisation of your CSR achievements and celebrate success together!



Tip: Diversity and Inclusion decisiveness can take even better shape if you have a concrete goal. Signing, as an organisation, the [Diversity Charter](#) can help the organisation on its way to implementing a concrete policy with measurable goals. A step-by-step plan (in Dutch) is available, helpdesk and learning community to help you along the way.



Tip: Look at your entire supply chain and main suppliers, such as your bank, insurance, pension fund, web hosting, energy supplier, catering, etc. Check whether these suppliers meet your CSR requirements and whether there are more sustainable options.

2.3 Chapter for CSR policy

When accounting for a CSR policy, useful standards and management systems are available. Many organisations seek inspiration from ISO 26000 to establish the outline of a CSR policy. Subsequently, GRI is the most common standard that helps the organisation define the indicators that can be reported on. On subtopics such as CO₂ emissions reduction and the organisation's impact on people and society, specific management tools have been developed to help organisations move forward.

CSR policy according to ISO 26000

What is the standard for drafting a sustainable CSR policy? A leading example of a joint and internationally recognised guideline is the ISO 26000 standard. This standard focuses specifically on *social responsibility* and sustainable business practices. It aims to give organisations tools when (re)formulating CSR policies to benefit employees, society and the environment.

The main topics of ISO 26000 for a sustainable CSR policy are:

- Proper organisation governance
- Human rights
- Working conditions
- Environment
- Fair business
- Consumer affairs
- Community engagement and development

The ISO 26000 standard cannot be certified. Certification can be done through the CSR Performance Ladder or with a self-declaration.

Example: Save the Children Netherlands has developed a clear CSR mission and set concrete annual CSR targets to reduce negative climate impact and share knowledge with external stakeholders. The organisation has the results of its CSR policy certified by the CSR performance ladder (level 3) and publishes progress [results in its annual report](#) (see page 54).

Sustainability reporting through the GRI standard

The next important step in upgrading CSR policies is translating policies into measurable -i.e. comparable and verifiable- indicators for reporting purposes. The [Global Reporting Initiative](#) (GRI) is the most widely recognised international standard for preparing a sustainability report. It gives organisations a guideline to quantify and then communicate its economic, environmental and social performance. It is an excellent tool for organisations with the ambition to take their CSR policy to the next level.

There are three degrees of applications possible for the GRI standard:

- Comprehensive (full: all components)
- Core (condensed variant)
- GRI reference (you apply individual components)

The [GRI standard](#) considers the context of a specific sector and type of organisation. The non-profit sector is in [sector 4: Other services and light manufacturing](#). Organisations can sign up for their mailing list or attend GRI basic training through the GRI Academy for sector-specific updates from GRI.

Dubois & Co tip: Applying the GRI standards in the reporting cycle can be very simple. ¹² Many of the basic elements of GRI are already present in the current annual report. Be pragmatic, and so start small with the application. This will prevent cold feet. Moreover, gain CO₂ emissions (scope 1, 2 & 3) calculations and social themes such as integrity, diversity and inclusion. This will make defining concrete GRI indicators and more achievable targets easier.

Example: Woord en Daad uses ISO 26000 to define their CSR policy and reports in the annual report according to the GRI standard. This standard looks at organisational (100), economic (200), environmental (300) and social (400) aspects. In addition, GRI has an NGO supplement that addresses, for example, specific ethical, gender and stakeholder engagement. The organisation itself sets the indicators within the main groups. More information can be found in [Woord en Daad's annual report](#) (in Dutch), pages 82 & 83, annexe 4.

Organisational impact: zooming in on Climate & Biodiversity

An organisation impacts climate and biodiversity when carrying out its organisational goals. Taking responsibility for this climate impact is vital to a sustainable CSR policy. Roughly speaking, the organisation has to deal with two types of impact. The first is the climate impact created by activities during business operations (Scopes 1 & 2). The second is the climate impact of

organisational activities in relation to the organisation's supply chain (scope 3).

Understanding the organisation's total CO₂ emissions - a baseline - is often the starting point to determine the extent of the negative climate impact. CO₂ reduction and [CO₂ offsetting](#) (in Dutch) ambitions can then be formulated.

You can use plenty of carbon emissions calculation tools (in Dutch). The [Climate Neutral](#) Group helps organisations calculate CO₂ emissions. They also make specific CO₂ reduction plans (for business travel, etc.) and offset CO₂ emissions. Organisations with a net-zero ambition for a specific deadline (before 2030) should consider the [CO₂ performance ladder](#) services. These provide a management system to achieve CO₂ reduction in the organisation and chain.

Tip: An interesting development to follow is the [Humanitarian Carbon Calculator](#). This is a *carbon accounting tool* developed by ICRC and 10 other humanitarian organisations. The calculator will be available to the sector in early 2023.

Example: War Child began by taking stock of the environmental aspects of the organisation and its supply chain. This revealed that the use of fossil fuels causes the lion's share of the environmental impact. Subsequently, an annual carbon footprint calculation according to the [Green House Gas Protocol](#) proved very important for moving the organisation.

Colophon

Author: Boris van Westering, Building Bridges Advice.

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