



Corporate sustainability:
from strategy to measurement

Fair Play Social Method Guide

FUNDACIÓN
LaLiga

The background features a large, stylized circular logo of LaLiga, composed of concentric rings and segments in various shades of gray, creating a complex geometric pattern.

Fair Play Method Guide

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Chapter 1

Fair Play Social: methodology to drive forward and strategically manage SR

Roberto Fernández Villarino

The football industry moves toward a sustainability culture

Companies are realising the importance of strategies for social responsibility (hereinafter SR) and sustainable development (hereinafter SD). They know that, in a highly competitive environment, it is increasingly more complex to offer their shareholders good results if they do not consider social, environmental and good governance factors (ESG criteria: Environment, Social, Governance). However, they often find it difficult to translate these concepts into concrete initiatives that can then be measured to report to their stakeholders (Epstein & Widener, 2010).

And the football industry is also immersed in this debate. Its profound economic transformation in recent decades has been remarkable. In this regard, the main milestone that has driven sustainable management in the football industry has come from financial sustainability. We're talking about the common framework that all clubs endorsed through the regulation of the UEFA Financial Fair Play Regulations in 2011. The core idea that it espouses: to not spend more than they earn, to prevent financial 'doping' in football. In the Spanish LaLiga, this regulation translated into the Financial Control Regulations, even more demanding (ex-ante and ex-post financial control), as a consequence of the dire financial situations of a high percentage of clubs.

In 2017, the FUNDACIÓN LaLiga kicked off the Fair Play Social Project, whose objective is to transfer sustainability and SR principles to the company's strategic vision and, therefore, to the core of the business. It represents a natural extension of the financial sustainability culture towards clubs' good performance, effectively incorporating SR into the management model and designing indicators adapted to the football industry so that the impact of their decisions can be reported to their stakeholders. It is being done now aware of the leading role that SR and SD must have in the football industry, that progressive steps must be taken, creating a SR culture, publicising, training, persuading... A method must be offered that can generate data to contribute to making managers and the rest of the human team see, in addition to the necessary commitment to society (very mature in the football industry), a contemporary concept of SR that starts with sound financial performance, linked to regulatory compliance and focused on good governance.

Objectives of Fair Play Social

➤ To promote SR as a strategic management tool

➤ To promote methodological systematisation, measurement and positive social impact

➤ To create synergies for mutual knowledge of activities between clubs and foundations



Fair Play Social – from the background (SR Map) to tools

Aligned with the process detailed on these pages, with the aim of technical precision and methodological systematisation, a complete analysis of the social performance of the stakeholders was needed when the proposal started (LaLiga clubs and foundations). Thus, at FUNDACIÓN LaLiga we created the Social responsibility map for Spanish professional football: from financial responsibility to social responsibility (2017).

Based on its results, the methodology and tools had to be designed that would make it easier to systematise all information and include indicators to transmit the measurement and reporting culture. To this end, we decided to turn to important standards and criteria and international agreements, such as the ISO 26000 Social Responsibility Guidance, a document that facilitates SR standardisation (Hahn, 2013), GRI criteria (for reporting information to stakeholders and drafting the sustainability report) and the SDG. Meanwhile, in November 2018 Law 11/2018 was approved, so that all companies with a series of requirements on invoicing, equity and number of employees would have to report their non-financial information. This law ended up endorsing the Fair Play Social methodology, in so far as it was based on the same criteria cited above and confirmed the foreseeable need for the sector to incorporate sustainability in its strategic management level.

So, the tools for the practical formulation of SR and SD would be:

- Specialised SR training, centred on promoting the SR culture at all levels and departments of a club (presidents, managing directors, human resources, brand, marketing and business development managers, etc.).
- Personalised consulting and training at the headquarters of clubs and foundations. The aim of this action is to determine the degree of the club's social performance to then offer tools to ensure they can systematise, organise, arrange and report on their social activities.
- Tools to obtain SR integration in the general performance of the organisation.
- Personalised production and analysis of impact data through two analysis types: Social Analysis of the Territory (SAT) and Social Return on Investment (SROI).





Learning by doing to systematise Fair Play Social

The knowledge reaped from permanent contact with project recipients (the clubs and foundations), along with the different scenarios that have emerged since the 2017/2018 season, have led to the project transforming and being adapted each year and sometimes even within each season. The experience of the Fair Play Social team during the last four seasons has contributed to consolidating an execution system that considers the most varied circumstances and that has been established at a series of times, often inter-related, which we point out here for later development:

Diagnosis of most significant stakeholders

Identification, management and key issues so that they become permanently involved with the organisation (internal and external stakeholders).

Identification of material information

Keys to materiality, assessment references and report, drafting of the materiality matrix.

Implementation of an assessment methodology for social projects

Objective: refine, optimise and focus projects on positive social impacts.

'Measure to believe, measure to grow'

Measurement of positive social impacts for the organisation (identification of strategic projects for measurement, criteria to incorporate into the strategy).

Design of the reporting strategy Initial consideration of three reporting levels:

1

First social impact data from projects so that they can be added to the pertinent annual report (sustainability report, non-financial information).

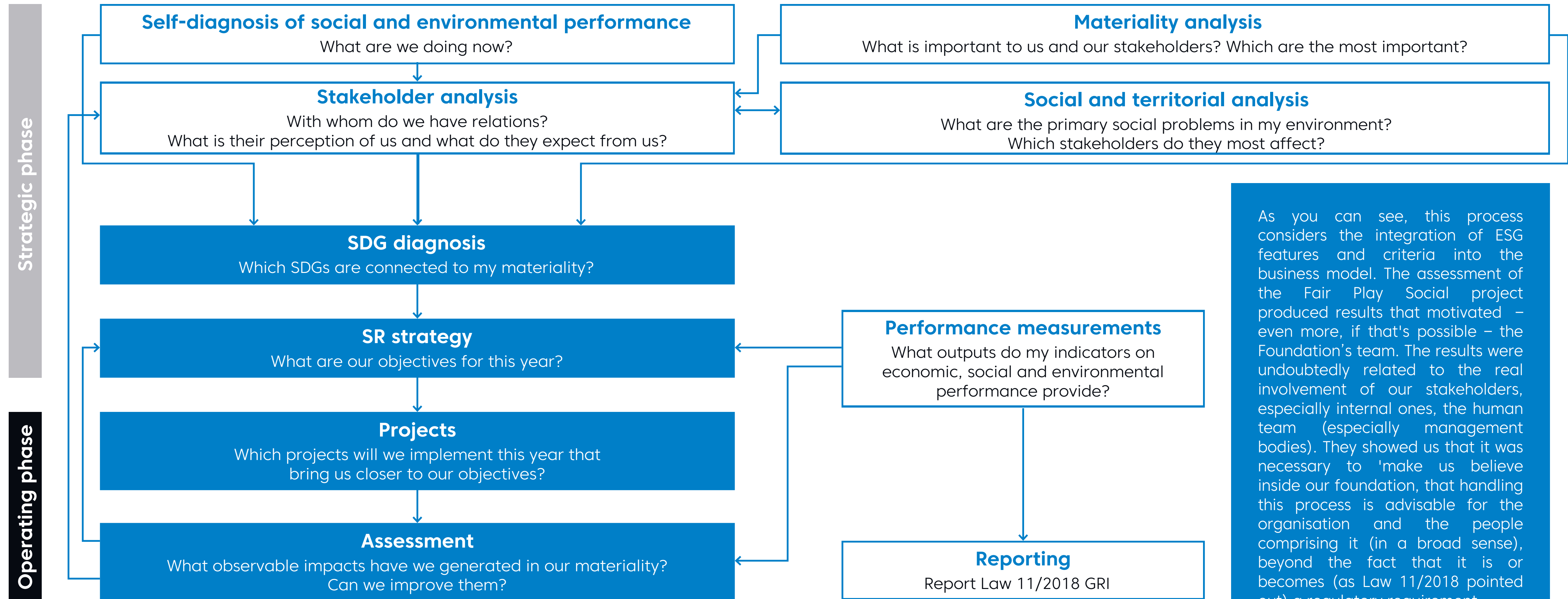
2

For the Foundation's Board of Trustees / Club's Board of Directors: Suggestions for the social and environmental strategy and initial impact data, along with key communication concepts: orientation to impacts, social return and social transformation, etc. Suggestions to start designing a suitable communications strategy from the first results obtained.

3

For the most significant stakeholders of the foundation/club: the club itself, partner organisations, public administrations, sponsors, investors, etc.

Studies, strategy and operations to maximise the social and environmental impact



As you can see, this process considers the integration of ESG features and criteria into the business model. The assessment of the Fair Play Social project produced results that motivated – even more, if that's possible – the Foundation's team. The results were undoubtedly related to the real involvement of our stakeholders, especially internal ones, the human team (especially management bodies). They showed us that it was necessary to 'make us believe inside our foundation, that handling this process is advisable for the organisation and the people comprising it (in a broad sense), beyond the fact that it is or becomes (as Law 11/2018 pointed out) a regulatory requirement.

Results of Fair Play Social

The first indicators (for the 2019-2020 season, ratified in the 2020-2021 season) provide interesting results. The clubs and foundations state that FPS has improved their social performance in issues such as:

1

Bringing clubs and foundations closer to their main stakeholders.

2


Effective promotion of the measurement culture and impact of social action.

3

Progressive incorporation of strategic social management.

Gestión estratégica de la RS y sostenibilidad

Fair Play Social



Objetivos

- Impulsar la responsabilidad social como herramienta estratégica de gestión para fundaciones y clubes.
- Promover la sistematización metodológica, la medición y el impacto social en fundaciones y clubes.
- Generar sinergias entre fundaciones y clubes para el mutuo conocimiento de actividades.

Colectivos e impactos


- 21 fundaciones y clubes involucrados, afectando a más de 29 profesionales (distintos departamentos).
- 35 sesiones formativas celebradas, divididas en 4 grupos: formación personalizada en medición de impactos positivos; exposición de análisis de claves de materialidad y sugerencias de evaluación y reporte; apoyo técnico en elaboración de memorias/informes sobre RS y sostenibilidad y apoyo técnico en confección de matriz de materialidad.
- 3 webinars sobre temas de actualidad en la RSC y sostenibilidad (gobernanza, comunicación y gestión del desempeño ambiental).

Desarrollo y resultados

Resultados


- Incorporación progresiva de gestión social estratégica.
- Impulso efectivo a la cultura de la medición y el impacto de la acción social.
- Agilización y modernización de la gestión cotidiana de la RS.
- Acercamiento de clubes y fundaciones a sus principales stakeholders
- Impulso al conocimiento mutuo de fundaciones con el resto de los departamentos de los clubes.
- Apoyo técnico a la profesionalización en lo social.
- Implementación del cuadro de mandos integral a la gestión de la RS.

Valoración general del proyecto = 9,3 (9,3 sobre 10)



Proyecto Fair Play Social

Valoración del impacto realizada por clubes/fundaciones





- Apoyo en confección de memoria/información no financiera
- Herramientas para el impulso de la evaluación de impacto social
- Resolución interactiva de dudas técnicas: proyectos y gestión cotidiana
- Formación especializada
- RS in Home

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Gestión estratégica de la RS y sostenibilidad

Fair Play Social

“ Muchas gracias por vuestro trabajo. Es un gran apoyo a los clubes. ”

Vicepresidente club de LaLiga

“ Estáis haciendo un trabajo enorme por los clubes. Gracias. ”

Responsable RSC club de fútbol LaLiga

“ Muchísimas gracias por vuestro tiempo y trabajo, estáis consiguiendo que tengamos una visión completamente diferente de nuestro trabajo y dándonos herramientas muy interesantes para mejorar. ”

Técnica área social y voluntariado club de LaLiga

FUNDACIÓN LaLiga

Conclusions: incorporating social innovation into professional football

After four seasons of the Fair Play Social project maturing, we have been able to verify a series of extremely important issues for the corporate future of professional football. Thus, we can confirm that:

- A greater spreading and driving forward of SR has been perceived at clubs, which has remained in the most recent seasons.
- The classic concept of SR, linked to 'charity' or sponsorship, is being updated in practice, changing towards a deeper and more transcendent reflection that affects the sustainability of performance and its transfer to the core of the business.
- Greater training and specialisation of the human capital that has traditionally managed social projects, along with exceptional motivation for these employees: it is clearly a enormous corporate treasure.
- The club management model has revealed a very important capacity for transformation and adaptation to the social demands in recent years.
- The pandemic has ended up confirming the ideas commented on above and has confirmed another: the high level of resilience of clubs and foundations, which is especially seen in the digital transformation of social projects and contents, and also in the promotion of digital skills to stay in contact with the most significant stakeholders.

For all these reasons, the Foundation continues to be committed to Fair Play Social, an initiative that promotes the sustainable management culture through close relationships with clubs and foundations, collaborating with them and providing the support they need on the road to adopting a system to measure social sustainability performance in the sector. A system that ensures standard indicators are available to favour comparability and reporting. Measuring and reporting social performance are the challenges linked to subsequent strategic reflection (assessment). The underlying objective is to close the gap between the formulation of general social and environmental values and actual practices in favour of a more modern, more ethical and more sustainable business model.

Thus, our aim with this short guide is to offer solid guidance for measuring the social impact of our projects. As we said: measuring to believe, measuring to grow. But also as we said, measuring processes and techniques are introduced to a method for the strategic management of SR and SD. We recommend not to forget this: we are not throwing ourselves directly at the task without first considering the rest of the items that require forethought... and the consideration of the remainder after the first measurement results.



Chapter 2

The (correct) concept of impact

J. Andrés Domínguez Gómez

What is social impact

'Impact' is one of those words that can be found in the most unexpected contexts in recent years, and often used wrongly. Like what always happens with concepts that flood – almost from one day to the next – the world of corporate management. For example, in the field of advertising, they speak of billboards, a page in a newspaper or a website has impacts. It is employed as an argument of metrics: the more impacts, the better the medium is. An advertising impact refers to the fact that someone has seen the message, but remember that 'seeing' a billboard or advert does not necessarily involve us buying the advertised product or service. Objectively, in the advertising context, more impacts entails a higher probability that the product or service will be sold.

In SR and, more concretely, in assessing social and environmental impact, 'impact' has a different meaning. The concept of impact is probably among the most important in the field of corporate sustainability (and non corporate). We say probably because, given the current social and environmental risk setting, what is needed from all local and global players is to **produce a real impact on the environment that can reverse the situation of a critical threat to ecosystems**. From there, the need to skilfully manage and know exactly what we mean when we speak of impacts. If we do not handle concepts properly, it would be tough for us to accurately and meticulously manage our SR: we would design processes expecting unlikely results, because we would do so based on ideas that do not match reality.



Impact, social impact, and social impact assessment

1. Impact

The consequence or result of force on an object. Impact is the term for a change caused by an external force on an individual or case.

2. Social impact

Refers to how the change processes produced by an action, project or policy are directly felt, experienced (physically) or perceived (cognitively) by individuals (Vanclay, 2002: 191).

3. Social impact assessment

The process of analysing (predicting, evaluating and reflecting) and managing the foreseen and unforeseen consequences on the human environment of planned interventions (programmes, plans, projects) and any social change process that is started by these activities with the aim of building a fairer and more sustainable human and biophysical environment (Vanclay, 2003: 6).

Source: Aledo and Domínguez-Gómez, 2018.

To put it simply, impact would be synonymous with change. If something changes when we act on an object, context, process... we could say that the object has undergone an impact. So, in situation X the object is subjected to an action, after which it changes to a subsequent situation Y, in which there are differences compared to the previous X, before the intervention. We are thus speaking of the existence of two different items: impact and the impacted object.

This distinction, which seems so obvious, tends to be misunderstood. For example, it is common to hear or read expressions like 'one of the impacts of the project was 150 people coming to the event'. Faced with these statements, a series of questions must be asked, which will clarify the true nature of the impacts to us, if they do indeed exist. There are basically three questions:

1 Who has changed or who is it foreseeable or expected to change?

Stakeholders spotlighted in our intervention.

2 What has changed?

Variable or dimension over which we plan to intervene in our objectives.

3 How much has it changed?

Measurement. The variable: What has changed in the stakeholder between situations X and Y? Has it been modified by a specific quantity or quality?

4 How has it changed?

A fourth question may be needed, which is usually complementary to those related to metrics (measurement), but tends to provide us with responses related to the complete change process, its justification, coincidence, etc. The answer should give us enough detail to understand the depth and complexity of the impacts. This understanding will undoubtedly improve the likelihood of success of our interventions seeking impacts.

Example

An activity on harmonious intergenerational relations that brings together boys and girls, mothers and fathers, grandmothers and grandfathers in a series of sports activities. The aim is for the attendees to have a good time and that the relationships improve between children - parents - grandparents. After the 'togetherness', these questions should be asked to diagnose impacts:

- 1. Who has changed or who can be expected to change?** The attendees. There are three different age groups.
- 2. What can be expected to change?** Their moods and, more in the medium term, intergenerational relationships. Notice that they were the objectives of our activity.
- 3. How much have the states of mind and relationships changed?** This question means that we should have known the groups' states of mind before the project (prior scenario or situation X) and, before this, obliges us to define at least one variable, a quantitative indicator that can express this mood or state of mind. Thus, we will need to measure the state of mind at the time or situation X, but also in Y, the post-intervention scenario, because otherwise we cannot answer question 3 and, thus, cannot measure the impacts of our intervention.
- 4. Lastly, the fourth question will encourage us to increase the level of detail in the explanation of the changes produced in the target groups. How have the changes occurred?** The answer should reflect an analysis of the complete process that led to the success (or failure) of our project, including the influences that may have emerged during the process, details of interest in the context... and, most likely, will lead us to explanations like 'if we had done X or Y, we would have improved this or that issue'. It should be easy to understand that it is about improving the process as much as possible to maximise the planned positive impacts and to control negative and unplanned impacts (although unplanned impacts are not necessarily negative).

Qualitative and quantitative impacts: a matter of focus

Another useful conception clarification when analysing impacts is the distinction between qualitative and quantitative impacts. Intuitively, or by common sense, you should be able to understand that qualitative is related to 'quality' and quantitative to 'quantity'. Although your intuition was correct, we must add that impacts are objective changes that exist regardless of the adjective (in this case, the adjectives 'qualitative' and 'quantitative'). In other words, the same impact can be defined qualitatively and quantitatively, depending on how we may want to deal with in-depth knowledge. This in-depth knowledge, with greater detail, is required for proper and complete assessment of the impact.

For example, in the case we set out above, the impact 'change in intergenerational relationships' can be expressed quantitatively: 'relationships improved by 20%'; but also qualitatively: 'relationships improved; now children tend to look for time to spend with their grandparents, even asking their mothers and fathers to go to visit them'.

Speaking of quantity is talking about measuring. Measuring involves numerically expressing a specific quality or characteristic of an object. Measuring is a process that concludes by numerically expressing this characteristic. In the corporate world, measuring has become a need, because if we cannot measure, we won't have suitable information for making decisions on the characteristics that make up the processes that we are responsible for managing. Measuring is essential to rationally and strategically organise our SR, equally or even more important than other corporate matters have been until now (financial performance, profitability, scope of services...).

We will go into greater detail below on the measurement of impacts. Regarding this point, please remember one clear message: **to measure a characteristic, you must define at least one indicator for the characteristic**. An indicator is nothing but a convention for numerical expression. For example, an indicator of economic wealth (theoretical dimension to measure) is a household's monthly income.

'The social and environmental reality is complex'. You've probably heard or read that expression hundreds of times. It is indeed true and is the main reason why sociology and environmentology are disciplines that are increasingly in demand by SR departments. This complexity also arises due to the difficulties in measuring theoretical and abstract concepts and magnitudes. And that is the main reason why the **more indicators we can manage to link to an impact, the more reliable its measurement will be** or, in other words, the better our impact measurement will be. For example, monthly income could be complemented by the family's fixed assets. It is obvious that we will better understand a family's wealth if we have both data (monthly income and fixed assets).

However, social and environmental complexity dodges the defining of indicators. This means that **it is not easy to define indicators** or to be thorough in the task (meaning to define all possible indicators). Thus, and in the corporate context we are concerned with, we must seek prudence in defining impact indicators: we should choose those that **best match our measurement intentions as closely as possible, but don't require so much work for us (in the definition, data collection, analysis...), so that the means (indicators) get in the way of the end (measuring the impacts)**.

We must choose the indicators that best fit the dimension to measure, but with caution: the means (choosing indicators) should not obstruct the end (measuring).



The main consequence of this complexity of the social and environmental reality is that – although we manage to define a multitude of indicators for each impact – the consequent metrics will not necessarily provide in-depth and detailed knowledge of each impact, their causes, indirect consequences, the specific perspective of each stakeholder involved in the project... Turning to 'qualitative' for this point will resolve the problem... or

will contribute to it. Note that there are no numbers in the definition of 'qualitative'. There are details, relationships, reasoning, reflections, depth, understanding... but no numbers. Table 1 sets out the characteristics of qualitative and quantitative approaches, for a better understanding of them. The 'core idea' here is that 'quantitative and qualitative: the two sides of the impact'.

Table 1. Quantitative vs qualitative approaches

Quantitative approach	Qualitative approach
Quantity	Quality
Numbers	Words
Objective	Subjective
Empirical	Speculative
Explanation	Understanding
Outsider-etic	Insider-emic
Precise, exact	Imprecise, inexact
Formalised, strict, structured	Informal, flexible, free
Extensive	Intensive
Factuality	Virtuality
Controlled measurement	Observation without controls
Verifying, confirming	Discovering, exploring
Predictable	Unpredictable
Hypothesis	Objectives
Researcher and subject distant	Researcher and subject close
Social reality external to player and static	Procedural social reality built by player

Fuente: Cruz and Gualda, 2000.

Returning to our example, if after the day of 'togetherness', we talk to the participants, we might hear things like 'I haven't had such a great time with my family in a long time. We made a fantastic team! My niece was the captain and I never thought she'd do so well. I had no idea she was so good at coordinating people and we got to meet people of all ages! We even made a WhatsApp group to meet up and do other things!' This example, which is fictitious but may have reminded readers of real life situations, reveals that to deeply understand social and environmental processes that we trigger with our actions/projects, there is great interest in having the perspectives of the stakeholders who are involved. In this case, there was an informal conversation that should make us reflect on the consequences of the project. We have clearly produced the planned impacts (improvement of intergenerational relationships and for them to have a good time, where we can assume that their attitude to life has improved after the activity).

However, it is clear that we could verify generating impacts without having to measure them.

This shows that impacts occur objectively, but how we handle this knowledge of them is another thing. This knowledge can be quantitative (via **operationalisation** - please see the topic in this guide-) or qualitative (via understanding).

Having clear objectives for our projects and focusing them on producing positive social and environmental impacts is the first step required to precisely assess what we have changed in the stakeholders and/or the context that was our aim. Holistic and comprehensive knowledge of these changes will depend on suitably selecting the indicators, to then measure them, and also on the application of participative qualitative techniques (for example, interviews, focus groups... or, more informally, written texts of WhatsApp messages, emails, online forms...).



Why to focus projects on achieving impacts

As we all know, years ago corporate responsibility changed from being an aesthetic matter to being an ethical matter. Aesthetic because social environmental action was developed in what was termed social washing in English-speaking countries, due to its similarity to green washing in the 1970-1990s (the dates depend on the region of the world). Ethical because if we, the different social stakeholders, do not perform our daily activities sustainably, our life support in the global ecosystem falls apart (as we are seeing in different environmental tests: global warming, climate change, increased social inequality, forced migrations, political refugees...). We will thus handle matters that are directly connected to must be and not seems to be.

The ethical approach for the corporate social and environmental strategy requires integrating SR in the core, in the collective personality, of our sector: professional football. This integration entails understanding and taking on board that what is good for our environment is good for our business; that our business is not only our activity and its economic returns, but all those factors and stakeholders (and their respective activities) that are directly and indirectly related to us and our activity.

This assumption requires that ethical activities must be those that are proactively focused on producing positive changes for us, our environment and the stakeholders and relations of all types that are conducted in it.

Seeking positive impacts in our environment, in our social ecosystem and seeking them seriously, meticulously and professionally involves a process that, while not complex, does require a certain attitude, tenacity, technical know-how, systematicity and methodology. A good attitude and tenacity are traits that we must cultivate in order to convince and convince ourselves of an undeniable truth: by working for our social ecosystem, we are working for ourselves. Technical know-how (abilities and skills), systematicity (order) and methodology (doing it in a specific way, because it's the best way) are qualities of our professionalism and they are completely applicable to

the ethical approach to SR. These several factors are the foundation of corporate SR strategy and, perhaps, of the entire general corporate strategy because, at heart, SR professionalisation and proactivity are not fundamentally different from professional proactivity and actions in finance, human resources, marketing or any contemporary corporate lines of business.

In SR, proactivity consists of always bearing in mind that, from strategy to operations (see graph Studies, strategy and operations to maximise social and environmental impact on page 8) we must achieve the highest level possible, both quantitative and qualitative, of positive social and environmental impacts, reducing or eliminating negative impacts.

We will finish this topic with an idea that has often been repeated in recent years: impact investing. Having understood everything up to this point, we should probably mention what an 'impact investment' means. Obviously, if our investment (financial, human resources, facilities, time...) cause changes in favour of social and environmental sustainability, we are making an impact investment. This concept has leapt into the mainstream recently and is here to stay in corporate vocabulary. It will most likely lose the first part (impact) because, from here on, if an investment does not have an impact (i.e. not aimed at the social and environmental sustainability of activities), it will not be accepted by the stakeholders responsible for it, nor will it be viewed well by the market and, in the medium term, it will be prohibited by competent organisations.

To make a case for these predictions, we will use a small chart that shows the current situation of the risks perceived by 57 large financial institutions from all over the world (Deloitte, 2021). Note which risks head the list.

ESG Risk Tops List

Financial firms worry about environmental risks in coming years



■ Ratio of respondents who see it among top 3 rising risks

“
**Our social and environmental investment...
 Is it used to improve our environment?
 Then it is an impact investment.**
 ”



What must be understood

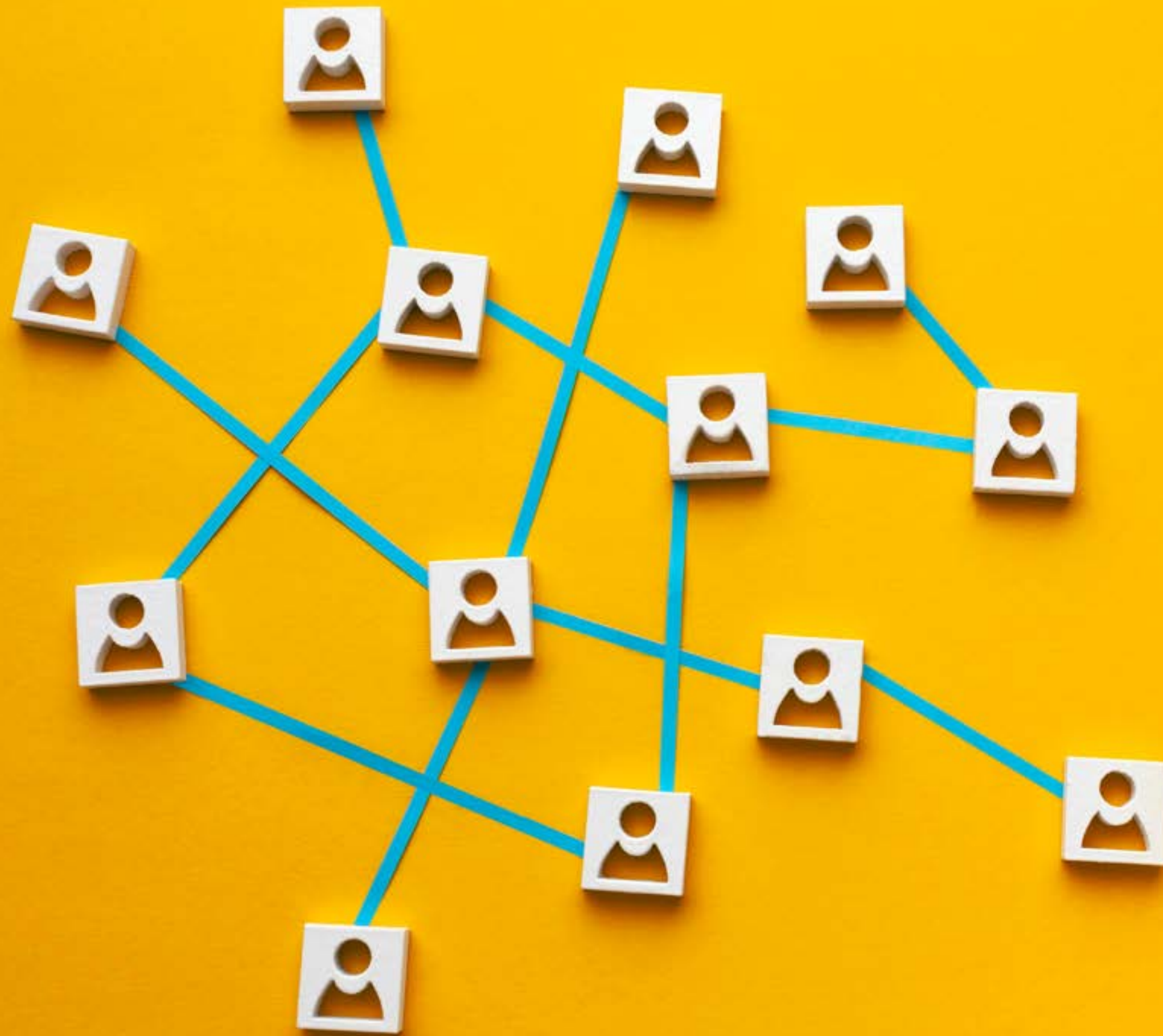
This may close the most theoretical subject in this guide, so we would like to summarise the central ideas you should remember:

- Impact is an expression of change, caused by an outside force (occasionally our social actions, our projects) on an individual, case, process, environment... Social, or social environmental, impacts are expressions of change to people, groups or environment, expressions that are intelligible in quantitative or qualitative terms.
- The quantitative will always be expressed by a number. The qualitative by any human communicative means of expression (mainly text, audio, image).
- A social impact always occurs to an impacted subject, nominally a social stakeholder or the environment in which it unfolds. Thus, knowing the stakeholders who could be impacted by our projects is the first step in defining the impacts.
- Doing quantitative and qualitative approaches in parallel often facilitates the always complex universe of impacts. The qualitative focus provides details we may be missing in the quantitative data (numerical indicators).
- Clear and specific impact objectives in our projects, for which we can select indicators, are a guarantee of subsequent rational and professional assessment and decision making. Broad objectives, badly defined and calling for general social or environmental values are enemies of strategic managing of corporate sustainability.
- Working towards proactive and impact corporate sustainability is good for our environment and, therefore, good for us.
- Since 2016 socially responsible investment has increased by some 40% annually (Ching-Hui et al., 2020).

Chapter 3

The keys to drive social impact

J. Andrés Domínguez Gómez



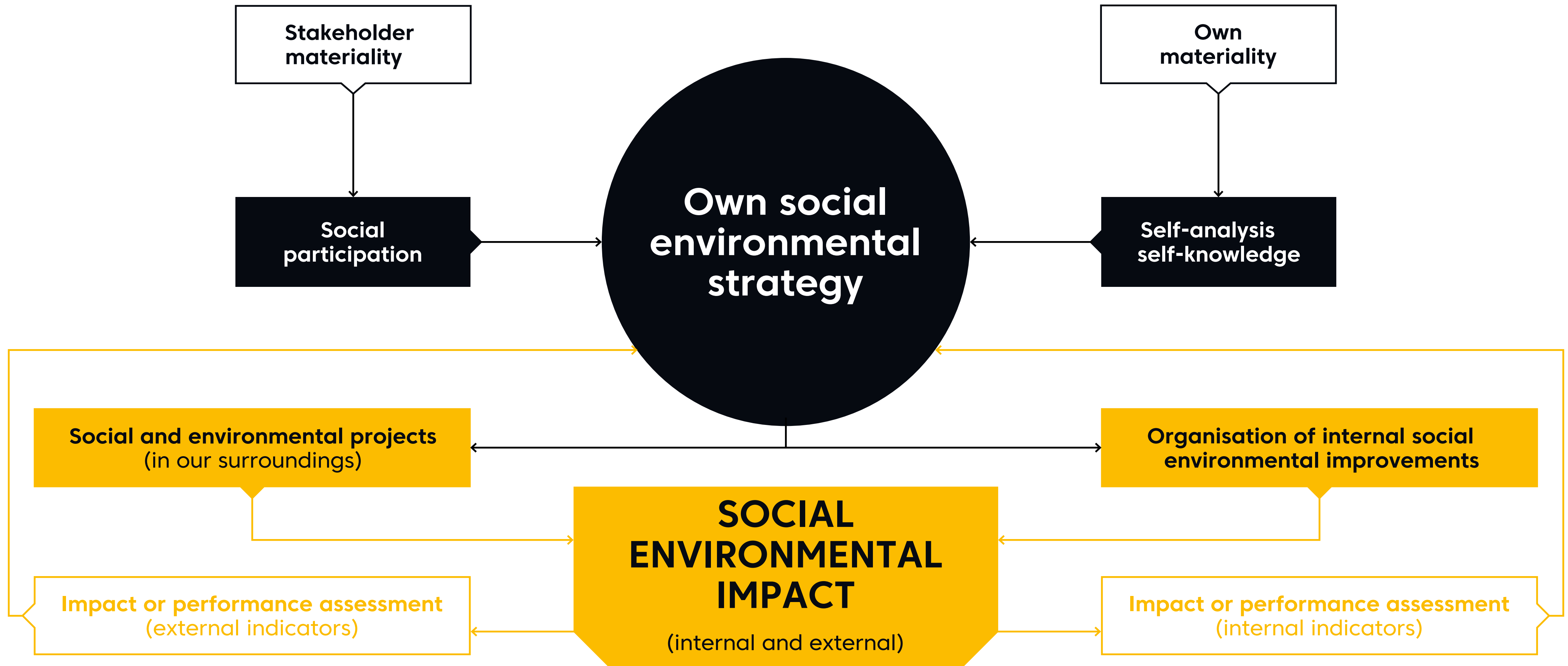
Introduction

Football management professionals are extremely busy in their daily work. The Fair Play Social team has travelled throughout Spain visiting clubs and foundations and has witnessed that people are committed to their jobs, beyond the typical demands of any labour relationship.

If we add the context of accelerated change that sustainable management is undergoing in the company and the particular feature of a sector that incorporates this chronic innovation at a speed never before seen in any other sector of activity, we find ourselves with the need to offer – in all training materials – an extraordinary emphasis on the key issues of the practice of sustainable corporate management.

This starting approach justifies the present chapter focusing the reader's attention primarily on two key issues to maximise our social action and its inclusion in strategic decision-making processes for the rationalisation and organisation of CR.

On the one hand, social participation as a method to determine the issues that our stakeholders believe are important, both in their relations with our company and for themselves. On the other, the definition of indicators on our social and environmental performance with the aim of quantitatively measuring our behaviour in broad sustainability terms.



Social participation

The first of these key issues arises from a basic assumption: **the value we provide to society with our activities depends on the needs, preferences, expectations, etc. of the social stakeholders that regularly interact with us**; in the language of CR management, on our stakeholders' materiality. We must remember that stakeholders include internal groups at the company itself, to the degree of disaggregation that our self-analysis deems necessary and timely. The more our social and environmental performance matches our stakeholders' social and environmental needs, the greater the foreseeable (positive) impact that we create. The greater the (positive) impact is of our social and environmental performance, the better the return that we can expect to receive.

Thus, the first key is to accept that we must know the materiality of our stakeholders (via proximity) and, by extension, the needs of our extended environment. The concept of social participation comes into play here that – in the context of corporate management – can be summarised as the series of strategies and processes aimed at the horizontal and mutually beneficial exchange of information between the corporation and its stakeholders, to achieve a relationship that is normally seamless, level in political terms and that facilitates both individual and common achievements.

In applied social sciences, social participation has been employed for decades more as an approach for handling the analysis of social reality than as a method. Indeed, from a scientific viewpoint it is more than justifiable, absolutely recommendable, since in complexity environments like the present day, the 'objective' reality that quantitative data could offer us are incomplete without the 'subjective' reality, i.e. the reality as stakeholders that we perceive, understand and build, due to being situated in a specific point of a social structure.

For example, the vision on unemployment that a job market specialist could offer us will be different than the one given by a large family in which no members are employed. Recognising the importance of this 'constructivist' approach in data collection and analysis is in full growth in the public institutional world, as well as in the business world.

“
The more our social and environmental performance matches our stakeholders' social and environmental needs the greater the (positive) impact we can expect to cause
”



The analysis of classic data is incomplete if we do not provide a vision of each of the social realities of the different stakeholders that are important to our daily business activity. Testimonials by senior executives of the largest global companies are contained in the study by Witherspoon (2021), whose main objective is to determine the value that knowledge of social sciences and its 'raw reality' approach has in the world of business. In a complexity context, this is not reflected in 'objective' data or in the approach to reality of classic science (applied natural sciences).

For example, a man interviewed from Cisco, a large multinational specialising in digital technologies, told us:

'It is very beneficial to have people with expertise in social sciences. We have to think of the implications that our technology will have and explain them... from the creation of benefits to managing challenges... This requires contributions from a series of social scientists specialising in business, communications, economics, human resources, law, marketing, operations and politics so that our technology can be convincing... To be successful, technology needs contributions from social sciences'.

For his part, Ashley Parry Jones, the Director of Planning at the world engineering consulting firm WSP, states:

'As an engineering consultant, WSP is one of the most important companies in the world. WSP has many projects that will be more focused on engineering, but social scientists play an essential role... [to] guarantee that the solutions can be applicable in a real world situation. They contribute a different voice and way of thinking. Engineers work to establish technical standards, while social scientists are optimisers: it's not about perfection, but an optimal decision that can satisfy multiple parameters at once. It is a very different type of conversation and I believe that it is a really useful challenge that social scientists provide'.

Source: own elaboration based on Witherspoon, 2021

Qualitative techniques to understand materiality

To sum it up briefly, we could cite in-depth interviews (intensive, multi-session, life stories... according to technical variables) and focus groups (discussion, group interviews... according to technical variables) as the most useful techniques to employ for understanding the materiality of our stakeholders. The table on the right summarises the most important characteristics of both techniques, as base comparative references.

	In-depth interviews	Focus groups
Objective	Collect the vision of one specific stakeholder.	Collect the vision of several actors and observe how the different visions are inter-related.
Respondents	One key person who represents the stakeholder's vision, as informed and loquacious as possible.	Key people who represent different social perceptions, informed and loquacious.
Selection of respondent	Knowing them before, cold contact, 'snowball' (someone-who-knows-someone).	
Preparation	Preliminary script that responds to clear objectives.	Preliminary script that responds to clear objectives. Importance (and difficulties) of achieving closure due to multiple people involved.
Execution	As short as possible. In a suitable setting that inspires trust in the respondent. Convey empathy and the importance of his or her participation. It could be by phone or online, depending on the needs of the context.	In a suitable setting, preferably in person, with no more than 10 people.
	Recording with voice recorder (ideal) or notes hand written on the script. Then transcription and analysis.	Recording with voice recorder for later transcription.
Data	Audio. Field notes. Transcriptions.	Audio / video with audio. Field notes. Transcriptions.
Analysis	Using specialised software. Otherwise, systematisation of the field notes taken in the script and objectives of the interview.	

Source: own elaboration

The design and application of social research techniques like those detailed will depend, like always, on users' needs. To determine the stance of a specific stakeholders in advance (such as provincial football clubs) about a social intervention idea that we have (for example, a gender training programme for football managers), preparing a telephone conversation with a clear script of what would be important to our stakeholder (a script focused on materiality objectives) could be enough, or notifying them of the idea by email and making appointments for phone calls (with the managers of each club, for example). The greater the exactitude and detail we require for knowing our stakeholders' perspectives, the greater our accuracy will be in designing and executing participative techniques and, by extension, the complete participation process. Like always, the advantages participative processes provide must be maximised with the efficiency criterion: **the hard work we do includes social participation in our informative input must reap profits through the results we hope to obtain from it.**

Social engagement is the main topic of standard AA1000SES. This standard has become an international reference for organisations that want to involve their stakeholders in sustainability management. Through social engagement, AA1000SES guides organisations towards commitment with stakeholders and transparency: accountability and reporting, ideas, all of them based on corporate responsibility.

During the initial stages of our engagement ambitions with stakeholders, the AA1000SES standard may possibly greatly exceed our needs. We must really make this reflection for each innovation we add to our CR management and our objectives to maximise impact. Nonetheless, it is interesting to point out that the foundation of our CR includes close relations with our stakeholders and, to the degree possible, knowing their expectations with and for us, as well as understanding the impacts we have produced with our social projects

“

Social engagement has many advantages. The most important: it ensures we can know the visions of our stakeholders first-hand, what our stakeholders' consider important about their and our activities, about the relations that join us and the relationship that binds all stakeholders.

However, we have to know how to adapt participation to our needs:

**What depth of information do we need?
We run the risk of confusing the means (social engagement) with the end (finding out stakeholder's materiality, at the right and necessary level).**

”

At the same level of reflection, **social engagement can be assumed at different levels of depth**. The first level would be limited to asking actors about our CR strategy, our social projects (perhaps only some specific ones), their expectations on the subject, or any other specific item for which we need information.

The highest level would be determined by what we could call 'deep social engagement', situated, as mentioned earlier, in the core of CR ethics and aimed at maximising social and environmental impact. Each of these levels has different characteristics, depending on the social-environmental and management commitments we are willing to assume.

	Queries	Social participation
Time	Generally only occasionally, for a specific purpose related to finding out a focus, an opinion... about a project or a decision that especially affects one or more actors.	Continuous, structural. This is an ethics issue on the corporation's relationship with its environment. Ideally, it entails keeping an 'open line' with our actors in each and every phase of our strategic CR management and its execution.
Transparency	Relative.	Total.
Engagement	Many actors are often satisfied just with feeling heard (especially if they are not used to feeling heard). Depending on the circumstances, a consultation may be enough.	We put ourselves on the same relational plane as the rest of the actors in our social environmental environment. We share the objectives with them for the participative relationship: achieving the maximum positive impact for everyone based on our social and environmental actions.
Governance	We monitor relations with our actors. We ask for their opinions, but we do not guarantee that they will be considered in our sustainability objectives.	'Deep' social participation involves ceding all power over our CR strategy and operations, and accepting that actors are the ones that legitimate our sustainability objectives: without them, our CR does not make sense and, for this reason, we integrate their viewpoints into our strategy.
Reporting	Relative and controlled by us, which does not prevent us from evaluating the information obtained in consultations internally to incorporate it, to the degree of our wishes and references, into the CR strategy.	Total. Focused on showing the ins and outs of social and environmental relations that we share with our surroundings, the orientation towards impacts of our CR policy, the coherence of our strategy.

Source: own elaboration

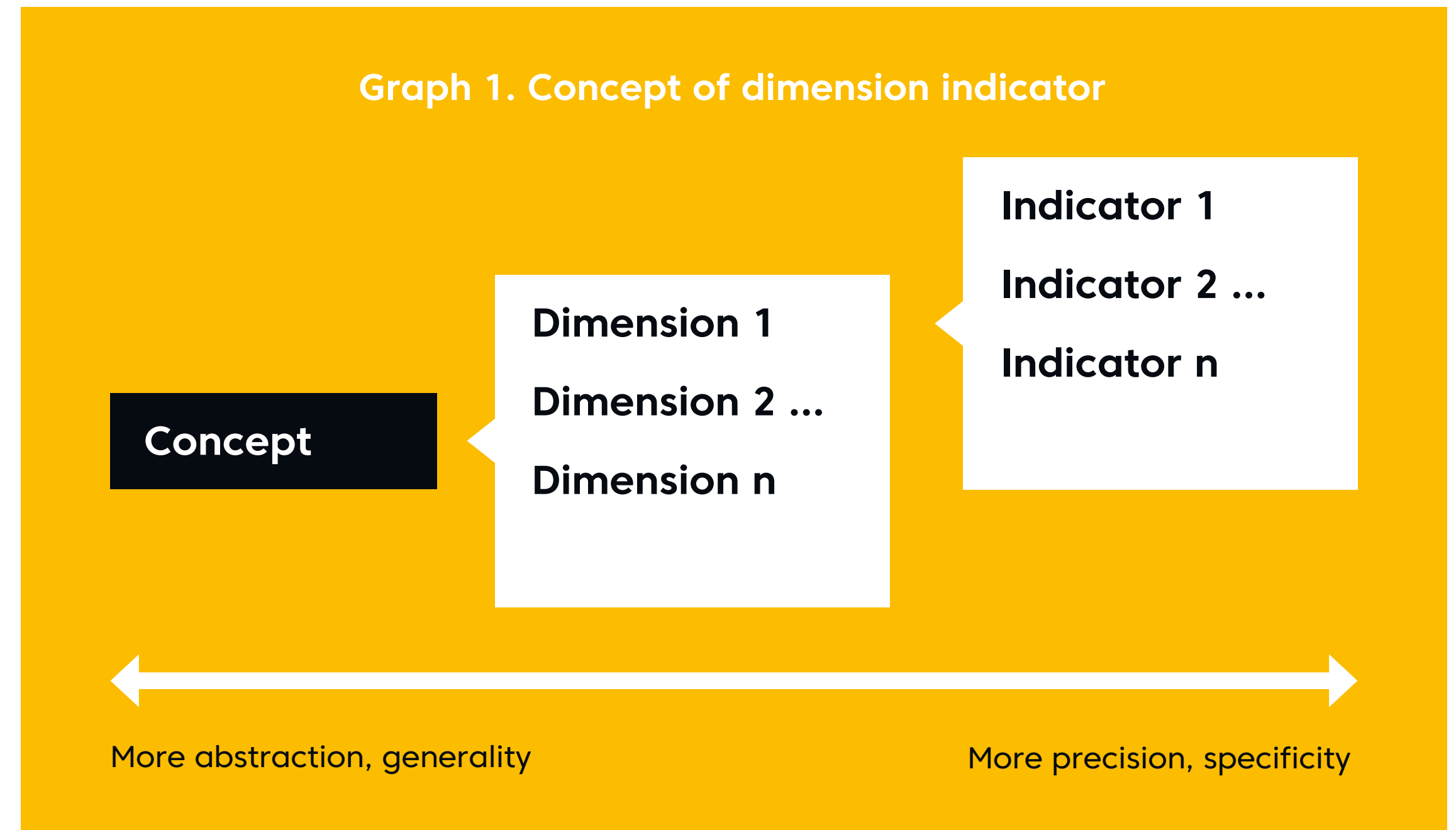
Indicators

The second key is in turn located within another starting assumption: **measuring our social and environmental performance is crucial to ensure that good decisions are made in the framework of a rational and professional management model.** If we don't measure, we don't know. We will probably sense, suspect... but in the corporate world, whatever the issue to consider may be (financial, labour, environmental...), we cannot make decisions based on intuitions or any criterion that is not supported by reliable facts. Our investors, shareholders, partners, followers, subsidiaries, administrations... must be informed of our performance via **shared standards** that ensure **comparability** among the different stakeholders' performances, as well as a **compliance reference** for those whose competences include evaluating this compliance. This is nominally the public administration, which may require specific performance levels, but also other private stakeholders, such as sponsors and investors that require us (for regulatory or ethical reasons, or both) 'impact' performances.

An indicator is a variable that can reflect a characteristic of the object we want to know in a number, here measurement. An environmental performance indicator could be, for example, energy consumption (kWh). And a social performance indicator could be the percentage of staff with stable contracts. We can deduce that a series of indicators that show different characteristics of the same dimension (for example, within social performance, the employment quality aspect) will comprise a possible measurement of this area, by their mathematical combination. This means that by combining indicators (or, in other words, putting together indices) we can summarise in a single number the different characteristics of one dimension and, in addition, of a concept. It is about an idea, operationalisation, which we will explain in more detail in the next chapter.

Defining indicators is a key task at almost any time in the CR strategic management process. For example, we should define indicators to verify if the objectives of our projects have been achieved, or to know exactly what impacts we have produced among the project users. At times both things coincide, especially when we design impact-oriented projects. This issue will be handled later, when explaining the different assessment types for social projects.

Graph 1. Concept of dimension indicator



Defining indicators can be a difficult task if we are not skilful in the logic of processes that lead us from a general issue to a very specific one, passing through at least one intermediate step (see Graph 1. Concept of dimension indicator). The main 'trick' to make this task easier may be asking ourselves related questions with a functional logic, applying the aforesaid precision process ('from something general to something very concrete') For example: Q) What is the

main thing we want to change with our project? R) The social integration of people with intellectual disabilities. Q) But 'integration' is very general. Of the issues that make up social integration, which will we emphasise most? P) On the skills for coping in daily life. Q) But these skills are also diverse. They could be summarised as (functional): eating, getting dressed/undressed, care of appearance, walking unassisted, going to bed/getting up, showering/taking a bath, using the toilet. There are also more social skills: using the telephone, moving about, shopping, cooking, housecleaning, managing and taking medicines, handling money. Which of these skills do we mainly want to have an impact on? (Grau Fibla, 1996).

As can be seen, disaggregation and specificity can end up reaching a very detailed level. Decisions will have to be made on **the level of disaggregation we should reach**, under the condition that they can be measured by indicators. In the example, notice how we reduced the abstraction level until reaching two dimensions, still general (functional and social), and their corresponding indicators, verifiable via direct observation.

To prevent a level of detail that exceeds the aspirations of this text, **we will restrict ourselves to indicating and justifying the importance of indicators** for quantitative knowledge, or measurement. If the indicators also shape **a standardised system, they can also be employed to compare the outcomes of different projects** or more generally and with a more ambitious approach, to compare sustainability performances between corporations. This is a common mechanism used by competent institutions, associations of organisations, authorities with different scopes and fields, to define and later assess all types of performances. What we are interested in here is CR performance.

As we described above, **the international context of CR management is clearly evolving to the measurement and assessment of social and environmental performance**, as at the crossroads where we stand as a civilisation, there is no other possible way. We must know whether or not we are progressing towards sustainability in our activity, whether we produce positive or negative impacts and to what degree. The systematisation achieved by international CR paradigms merits mention, such as standard ISO 26000. Based on this, in 2018 Spain approved Law 11/2018 on non-financial information. And a similar benchmark in the world, the main global sustainability reporting system, the Global Reporting Initiative (GRI). Even at a more general level, with a global institutional aspiration, the United Nations designed the most transcendent initiative in history in 2015, driving forward sustainability with operative standards: the Sustainable Development Goals.



Although we will return to the issue of international benchmarks and standards later, we should briefly explain a few things about them here. **Each of these standards, or regulation in the case of the law cited, has a different function.** We will summarise several issues of interest in the following table.

	ISO 26000	Law 11/2018	GRI	SDG
What it is	A guide whose aim is to set out the main components/dimensions of social responsibility to make it easier for organisations to suitably manage them.	A Spanish law that obliges companies with specific characteristics to include their social, environmental and good governance performance In annual corporate reports.	An NGO that created the most consolidated and accepted sustainability reporting system in the world.	A United Nations initiative that poses and organises the main challenges that we must face as a civilisation for a more balanced and sustainable development, within the limits of the global ecosystem.
What we could use it for	To guide and organise our SR strategy and operations.	In addition to being obligatory (pursuant to the conditions detailed in the law), it is inspired by ISO 26000 and lets us, with a lower level of rigorousness, guide and organise our social and environmental performance.	To systematically report our social and environmental performance. Sustainability reports based on the GRI standard are the most frequent in the corporate world and, thus, improve the comparability of our results with those from organisations similar to ours in some way (for example, same sector).	To guide and understand (and be understood) our contribution to global sustainability goals that are recognised and certified by the largest and most important organisation of countries in the world.
A weakness	It is not certifiable, although it is likely to be soon.	Depending on which organisations, it can fall short in the level of requirements. It will evolve to greater requirements on compliance criteria and types of companies that must mandatorily comply with it.	Significant level of detail in its indicators, but not always applicable to any organisation.	Difficulties to measure them and their methodological adaptation to the corporate environment and to the reality of companies. They are primarily aimed at countries.
Where to find the reference document	www.iso.org	www.boe.es	www.globalreporting.org	www.un.org

Source: own elaboration

They are **knowledge or measurement systems with different objectives used for different purposes, although they do share some concepts and dimensions and, naturally, their final justification is the same:** to improve corporate performance in sustainability. They also share a configuration methodology (concepts – dimensions – indicators). This leads us to the final reason why the indicators or, should we say the objectives, for our projects should be carefully

picked. And, in parallel, design specific and more concrete and better formulated objectives that can be assessed by indicators... indicators that can be shared by more than one of the stated standards.

We can see a concrete example of the correspondence between GRI and ISO in the table below.

GRI issue		Fundamental ISO subjects and topics	Chapter in ISO 26000	SDG
Non-discrimination.	Total number of incidents of discrimination and the measures adopted.	— Human rights.	6.3	Cross-sector.
		— Resolution of claims.	6.3.6	
		— Discrimination and vulnerable groups.	6.3.7	8.6. Promote youth employment.
		— Fundamental principles and rights in the workplace.	6.3.10	8.8. Labour rights and safe working environment
		— Labour relations.	6.4.3	

Source: GRI 2011, Hahn 2016. Own elaboration



Chapter 4

The operationalisation process in the context of social projects


J. Andrés Domínguez Gómez

Towards projects with impact objectives

The aim of this chapter is to answer a simple question: How can I make the objectives of my social projects impact oriented? In previous chapters, we have been providing some clues in this regard. We aim to systematise setting out the issue that, albeit brief, could be used as a practical guide to obtain a methodological goal: the importance of systematisation, order, transparency and rigorousness in designing projects.

In fact, it is not easy in any way to design social intervention projects. Indeed, the design process entails a series of difficulties that many would say are worse than those in the execution process. On paper, ideally, if we have done the design task well, the execution process will basically consist of more or less strictly following what was designed for the project in question. However, these difficulties in the design process are more related to the incorrect self-formulating working questions, perhaps too generic, or that are perhaps a bit unrealistic... What do I want to change with this project? Perhaps due to its simplicity, we rarely ask ourselves this question when designing the intervention project (for the event or activity we want to do, etc.). But it is no less important for being simple. It is actually the most important question and our care and attention, specificity and reality in answering it will largely determine the success of our initiative.

It is common to find people who are highly motivated to solve social problems in the professional field of social intervention. This high motivations sometimes involves (very often actually) the desire to cover aims that widely exceed the objectives of the project and, naturally, this ambition is incompatible with the effective attainment of the specific project objectives. The 'best' can often be the enemy of 'good': it is best to have the objective of changing the unemployment situation in our province — scope of action or activity — but it is good (more realistic probably and thus more attainable) to 'improve the employability of project participants.

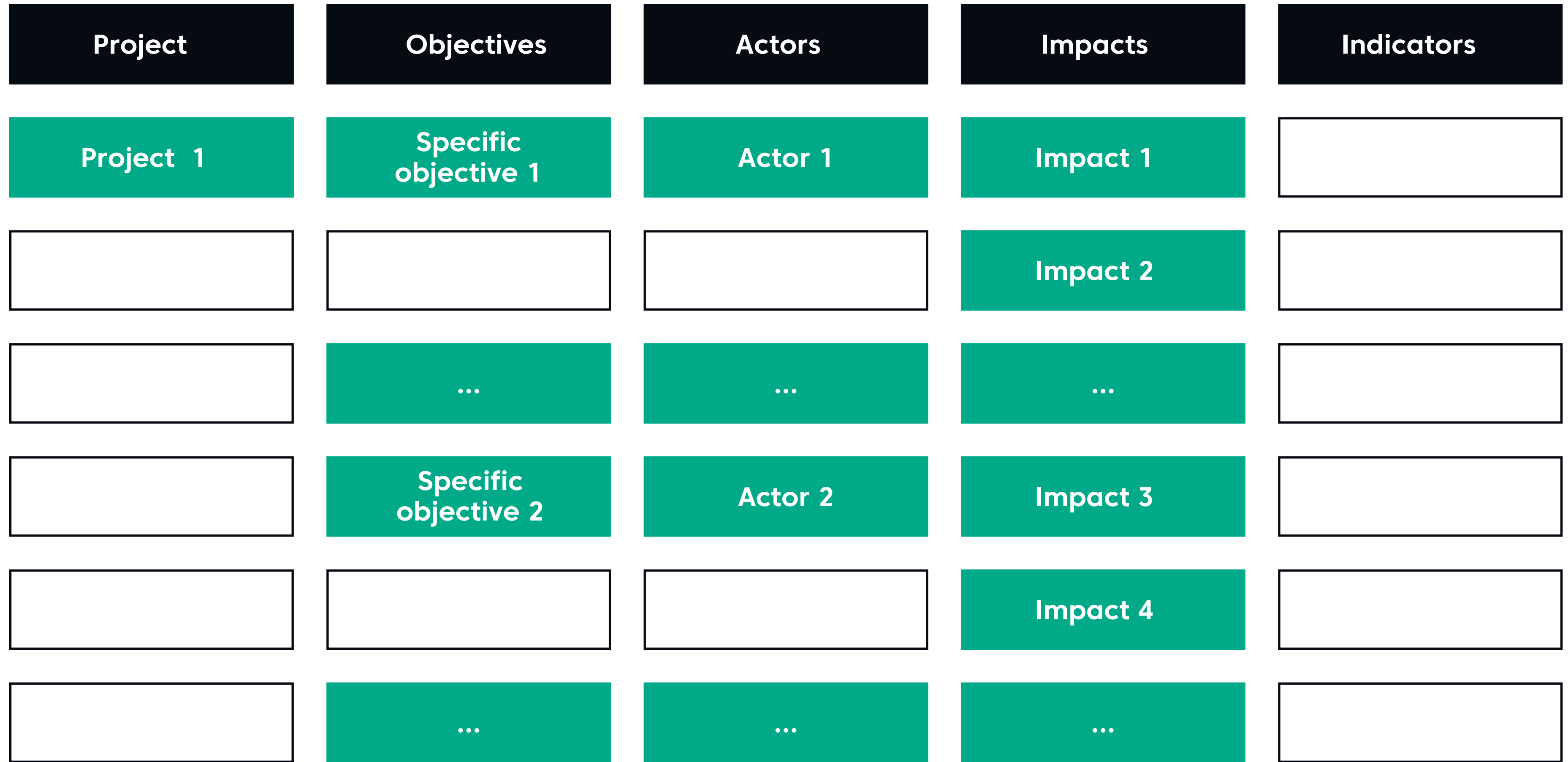


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The best, enemy of good: it is best to 'achieve social integration of group X', but it is good to achieve 'improvements in the employability of the participants in our project X'. Being realists usually gives us more options for success.
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The operationalisation process

In the social field, and from a methodological viewpoint, the operationalisation of concepts is essential for garnering greater knowledge of reality in a rigorous way. This is obviously also true in the field of natural sciences or applied natural sciences (engineering), but these areas have the advantage that the object of knowledge is always a physical or chemical entity. This means that they can be understood and perceived through the senses.

The operationalisation process is based on the logic of evolving from the most general to the most particular or specific, similarly to what was commented on in the previous chapter, regarding the search for indicators that can measure dimensions, which in turn comprise a concept. 'Operationalise' could therefore be defined as the process that guides us from a general idea or approach to its diverse components; an analytical process, which in our case will be used to define which indicators could be feasible for showing the social changes produced by our intervention project.



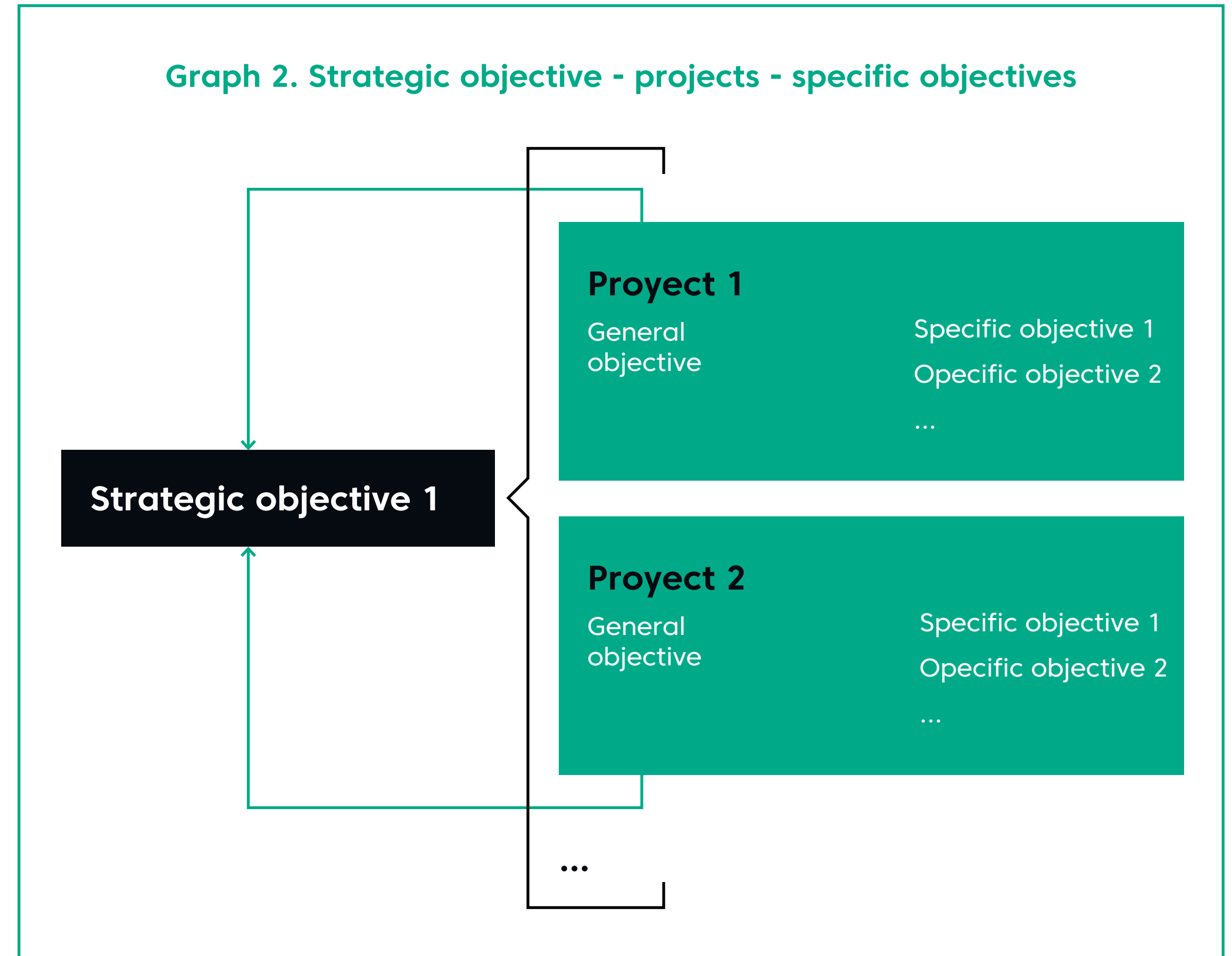
Source: own elaboration

The objectives

The objectives are the 'soul' of any intervention project. And also of research. In fact, they are the soul of any initiative that truly aims to achieve a goal in an effective, real and verifiable way. These statements may seem like obvious truths. However, it is extremely common to find social intervention projects whose objectives are, for example, 'working on manual skills with people with disabilities', 'promoting sport values' or 'conveying the ethical image of our company'. Under the old format criteria of corporate social responsibility (CSR), these objectives could be acceptable, since their grounds are more related to patronage and charity than with rationality, efficiency, sustainability and impact. In the former CSR, if the sponsor of an activity asked us something like 'could you prove what has changed due to your project?', the project manager would, almost definitely, barely understand the question, let alone respond in a reliable and coherent way.



In modern CR, we must be able to justify each and every one of our decisions in designing projects (and even before, when designing our sustainability strategy) with direct, clear and straightforward answers. This means that we have to think of the objectives so that we are able to irrefutably prove that we have met them after the project has ended. Moreover, we must relate our projects' objectives to our strategic objectives, or the goals we set more for the medium and long term (perhaps one year, one sport season), so that we can ensure the good results of the following correlation:



The operationalisation process in the context of social projects

Let's say that one of our strategic objectives was 'to improve the social integration of people with intellectual disabilities'. As you can see, it is a general objective, whose function is to guide the basic line for then designing our operations. Strategic objectives also give us the opportunity to evaluate the degree to which whether or not the intervention ideas, collaborations, etc. suggested by external stakeholders (or sometimes our workmates or executives in the sport area) would fit our proposition. Like always, internal coherence is fundamental for achieving the wanted impacts: strategy and action must be aligned and coordinate with the main objectives which guide them.

If we aim to 'improve social integration', the question we should ask ourselves, to take the next step towards operating time, would be something like: What contributes to a person improving their social integration? Our answers could include a wide range of alternatives and many of them could probably be used as dimensions for the concept of 'social integration'. For example, people are more likely to be socially integrated when they have a job, or maybe (and also) when they can do all the basic activities of daily living, which are the grounds for any integration and normalisation. Thus, we could move onto specific objectives for these basic activities of daily living (BADL). First we would logically need to know what the BADL are. Grau et al. (1996) details them. We are going to stay with some of them, those known as 'functional': eating, getting dressed/undressed, personal hygiene or grooming, walking unassisted, going to bed/getting up, showering/bathing, using the toilet.

The next logical questions would be related to selecting which of these BADL should be part of our impact goals for our social intervention. And then, which indicator would show us this specific BADL we selected for our project? The chart on the right summarises the process and the hypothetical formulation via examples.

This operational approach would require that the different activities included in the project (fictitious) 'Social integration through football: let's all play' were all directly aimed at promoting the BADL that we picked as impact objectives. If professionals and technicians chose the initiatives well aimed at having an impact on the BADL and the project, in terms of processes, and implemented as planned, we can expect the indicators to improve. This means that the stakeholder/group that is the object of the intervention (the group of participants) will eat independently more frequently, after our project than before our project, will undress/dress

Project	Objectives	Stakeholders	Impacts	Indicators
'Social integration through football: let's all play'.	Improve the Functional BADL.	People with intellectual disabilities (specific degree, illness, syndrome or any distinctive characteristic of the intervention group).	Eat more independently. 8Dressing/undressing more independently. ...	How many meals the user eats without help (per week). How many times does she/he dress/undress without help (per week). ...

independently more frequently than before project.

The indicators chosen must be measured before and after the project or, otherwise, we cannot precisely know the impacts we have produced. Thus, in our example we could ask family members directly about the aforesaid independence before and at the end of the project: 'How many meals does she eat independently?' or the other BADL that are the object of our (potential) impact, given that the activities designed in the project are aimed at improving them and are our specific (impact) objectives.

“ Attribution

We could start an intense debate on the attribution of these impacts, especially if the people participating in the project (targets) are involved in other initiatives that could also improve their BADL. In this case, we would need to determine the degree to which the achievements are 'ours', meaning the degree to which our project is responsible for producing the changes.

”

If we have followed the operationalisation process as described in this chapter, the question 'could you prove what has changed because of your project?' could be answered immediately, in quantitative terms, and for each of the impact objectives we initially posed and then worked on during the project. For example, 'the group has improved 8% in independent eating'. Or, replying with an impact index (combination of indicators) 'we have improved group functionality by 13.3%'. The table below could be a summary of impacts (all fictitious data) of our example-project.

Indicators	Impact
Eating	8,00%
Dressing/undressing	14,00%
Personal hygiene/grooming	30,00%
Walking unassisted	5,00%
Going to bed/getting up	9,00%
Showering/bathing	15,00%
Using the toilet	12,00%
Average impact	13,30%

“

Indicators and approximating them (or proxies)

It is not always easy to define the indicators that translate our objectives into numerical expressions. While at other times we may have trouble with data accessibility (in our example, some obstacles related to asking the families). In these cases, we turn to what in jargon are called proxies: other indicators of less quality or that do not directly express the characteristic to be measured. For example, we have assumed that the families are the main and most reliable source of information, as the close and daily relationship with the subjects favours the reliability these data can provide. If we cannot interview the families of the participants before and after the project, a proxy for the indicator 'Eating' could be obtained from the sport specialists or managers observing them before and after the project, who will have instructions to observe behaviours linked to food and diet and take notes to this end.

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Chapter 5

Project assessment

J. Andrés Domínguez Gómez – Aleix Morilla Luchena

When a project is good

If we work at a foundation, or in a sustainability department (social-environmental) at a club, we will be used to working with people who offer to participate, collaborate and even fund this or that project. We find ourselves at an unpleasant crossroads, because the project probably has undeniable social or environmental interest although, on the other hand, we cannot accept participation in all the projects or ideas that are offered to us: we wouldn't have enough resources to do so.

As teachers, in specialised training courses on strategic management for organisations whose purpose is social intervention, we often comment that the fact that a project is good or bad depends on how we assess it. There is a first type of assessment, almost intuitive, that provides an initial filter, the first response, to whether a specific project is good or bad: **Is the project aligned with our social strategy, with our medium-long term master plan?** Or, almost synonymous in the football sector: Does the project match at least one of our general impact objectives for this season? If we cannot answer yes to this question, we should turn down taking part.

A second filter, undoubtedly more complex, but with the same strategic intention and functionality for efficient and impact-oriented management, is related to the different types of evaluations we can conduct for a single project. Sociology is an exasperating science at times, because the answer is always 'it depends' when a simple question is asked. The reason is that questions regarding social issues never have simple answers. In the same sense, questions about the quality of a project will depend on what we define 'quality' as.

For example, we read in the press that Foundation 's project has managed to train and employ three women who were facing special situations of vulnerability. 'Is it a good project?'... It depends. If we keep reading, we see that project development took 5 years and that the financial investment was € 350,000. Thus, from the viewpoint of results, three jobs, for women (unemployment and job conditions worse than for men), in a situation of

in themselves are wonderful results. From the point of view of costs, regarding the results (efficiency), we could ask ourselves if we could have achieved a greater impact with these resources, but employed differently.

It is for this reason that the aim of the present chapter is to define a simple project assessment type based on the main assessment criteria. The intention is to put the importance of analysing the different quality dimensions in the view of readers that a social and environmental project could offer us. Furthermore, in the end we will centre on one of the possible assessments: the social impact assessment, as the most important of all of them today. It is the assessment on which the content of the present guide is focused and in this chapter we only outline the procedural blueprint (the details have been provided in other chapters). Without diminishing complementarity in the assessment criteria type, at present (and as regards the future), impact-oriented project design occupies (and will occupy) the focal point of sustainability promoters.

It depends

Is a social project 'good'?
It depends.

What does it depend on?

Is it pertinent? Viable?
Does it provide service to enough users?
Is it efficient? Or at least effective?

Is it replicable (repeatable) in similar contexts?

And in diverse contexts?

Is it visible or has it generated enough visibility? Is it participative?

What return does it offer us?

Does it suitably consider the gender dimension?

What we can assess in a social project

Assessment manuals on projects commonly cite six key dimensions for suitably evaluating a social intervention project. We are going to set out the most important factors of these six and will add some notes on other features that, while important, we can decide upon how important each case is and each extra dimension.

🕒 Prior dimensions

— Relevance

Assessing the- relevance of a project is related to the first of the two initial 'filters' we detailed above. Mention whether the proposition they make to us is related to the strategic line of work at our organisation. This is the cited typical case. A project is relevant when it is coherent with our priorities, which in a strategic management context will coincide with our strategic objectives, set in our master plan. Thus, the guiding question for the assessment of relevance would be:

Do the project objectives contribute to positively advancing our strategic line of social work?

— Viability

Assessing viability, like for relevance, is at the base of the evaluation pyramid and is done a priori, meaning when we are looking at a project proposed to us or that we are designing. A project is viable when 1) the planned and available resources to cover its objectives are adequate and sufficient; 2) the context in which the project will be developed is favourable to its implementation or, at least, not expected to hinder it. Thus, the key question to assess viability would be:

Given the resources and the context, can the project be expected to achieve its objectives?

— Coverage

Assessing the coverage of a project entails focusing attention on the target groups for the intervention. We will say that project coverage is adequate when we reach a percentage of the target population that is quantitatively reasonable, considering the rest of the determinants (resources, context, timing, etc.). To suitably assess the coverage of a project, we should know and analyse the number of the population in the intervention territory that meets the characteristics on which we want to intervene. Thus, for example, we could imagine a project designed to improve the social skills of people with a specific disability. Let's suppose that there are 6500 people in the intervention territory and let's assume that we plan on 150 participants. We would be considering an intervention with 2.3% of the potential population, a coverage that should be assessed depending on the resources allocated to the project, by its pertinence, by the determinants of the context (external viability), etc. Thus, the key question to ask to rate the coverage assessment would be:

Are the positive impacts of the project expected to reach enough people? And from a qualitative viewpoint: Does the project supply special needs to these people that otherwise would not be covered by others' interventions and that justify an especially low coverage rate?

In the area of coverage, there is the homonymous bias ('coverage bias') when the project reaches a population for whom it was not defined or when it intervenes in only a specific subgroup of the defined population, with specific characteristics.

In short, assessing coverage just ensures that the beneficiary groups are well chosen, considering factors such as geographic region (there is a high presence of this group in the region with the social problem to be handled by the project), economic situation, living conditions, access to social services (health, education, etc.)... or factors typical of the target group (sex, age, class, ethnicity, status, etc.).



Basic dimensions

— Efficacy

The assessment of a project's efficacy may be the simplest one to outline. It is just about observing the degree to which the planned objectives have been covered. Thus, the key question we will have to try to answer would be:

Have the project objectives been covered?

To this question we could add all the details we consider necessary, such as the degree to which (how much) each objective has been met, whether or not it is enough, etc.

— Efficiency

Assessing the efficiency of a project relates the proposed objectives to the resources employed in obtaining it. Thus, the key question to answer would be:

Have the objectives obtained (or planned) been done at a reasonable cost? To conduct the efficiency assessment of a project, having a budget breakdown is essential for the preliminary evaluation or the real costs per activity, for simultaneous and final assessments, as well as for determining the precise supplies used in carrying out each of these activities. If we do not have this information, it is totally impossible, as can be inferred from the definition of efficiency, to analyse the productivity with which supplies are transformed into results.

Added dimensions

— Reproducibility

This is an interesting dimension to improve several assessment factors or

criteria. The more replicable (repeatable) a project is during different periods or regions, etc., the more its coverage, impact, efficiency... can be improved. Thus, the key question here would be:

Can the project be repeated in other spatial or time contexts with a minimum of extra work?

— Balance between criteria

Sometimes a project may score very high in one evaluation dimension, but very low in another. Or be very favourable in most areas, but lacking in another that leads to its failure. For this reason, an interesting assessment approach is that, with enough perspective, a joint reflection could be offered about all possible assessment criteria. Thus, the key question here would be:

With a broad or general perspective vision, are the weakest assessment dimensions counterbalanced by the strongest ones to the point of making the project have a significant interest?

— Visibility

This assessment criterion has been predominant in the classic (old) format for corporate social responsibility when practically the main reason for executing a social project was to promote the corporate reputation or image in a territory or with a group or groups. Today, it continues to have some importance because, depending on the project's characteristics, the company's situation in terms of image or, directly, the need for corporate promotion, can make a specific social project fundamental. Thus, the key question in the framework of modern SR would be:

Does the project drive forward a corporate image considered ideal in the social context where it is being applied, with this image reaching a considerable number of people?



— **Participation**

The assessment made by the target users of the social intervention and/or groups indirectly linked to the intervention is increasingly better considered in the field of project assessment. Ideally, it complements the assessment that can be made by specialists or external experts on the different criteria cited. There is abundant literature on community participation, not only in project assessment, but also in their design and execution. Although these initiatives are commonly quite complex, making the different project phases difficult, they also do tend to multiply their likelihood of success, their acceptance by the group and their social impact. The key question that could be formulated might be:

Does the project have a good contribution of information from the stakeholders involved, from the design to the assessment phases?

— **Return**

Originating in the financial field, economic return assessments in the general field of SR and specifically for social intervention are at a decisive time now. This is because of the transitional phase in which the social dimension of sustainability at the heart of corporate management is right now: from a marginal and voluntary matter to a central

matter essential to the business. Change is occurring quickly, so there are still many decision makers who do not fully understand the importance of social investment. To facilitate this understanding and placing a financial value over social value, this assessment criteria is ideal. Thus, the key question would be:

Does the investment (resources) entailed by the project generate suitable financial returns for the different stakeholders involved?

— **The cross-cutting dimension: gender perspective**

Increasingly more important, its aim is to observe the degree to which a project can produce differential impacts on the different genders of the target groups. Like with participation, this criterion's growing importance, at times even essential only for being able to define our social intervention idea properly regarding ethics. The gender focus should ideally be integrated into all project phases, from design to assessment, so that the key question could be expressed as:

Does the project give suitable attention to balancing the inter-gender positive impacts and can it assess the potential unique and different impacts to eliminate them?

Social impact assessment (SIA)

The social impact assessment is a relatively new type of evaluation that emerged in the framework of environmental impact assessment projects, in which the need was recognised to include the social issues that environmental interventions had on the communities. Its first academic references are from the mid-1970s. However, it has evolved quickly, in parallel with the interest (the need!) to adapt financial activities to a social and environmental environment that is increasingly sensitive to changes and in a more unstable setting (more social, financial and political inequality and more climate change, primarily).

From our viewpoint, SIA is here to stay at the centre of all corporate and institutional visions. Since the beginning of the 2000s when the IAIA (International Association for Impact Assessment) became the world benchmark for SIA theories, methods and practices, the discipline has skyrocketed and has had increasingly greater prestige and importance in all

sectors of activity that involve social and environmental impacts with some significance. Added to this expansion in the centrality of SIA is an accelerated interest in the concept of 'impact' in the financial field: 'impact investment' is now a mantra that any business promoter, decision maker, public and private fund manager, etc. cannot ignore if they don't want to be cast out of the market.

In the previous chapters, we have laid out the conceptual and practical cases succinctly and focused so that anybody who is professionally connected to, or interested in, corporate sustainability management can understand the importance of social impact assessments for their businesses and they can take steps in measuring, managing and, where applicable, sharing and valuing this impact. On the next page, we set out a methodological diagram that can guide these steps in the right direction.



Order	Ex-ante Before the project in its design phase	Ex-post After the project has been executed	Comments, remarks
1st	Define specific achievable objectives for our intervention project. What do we want to change, improve?	What exactly have we changed?	Defining achievable and specific objectives is essential to be able to measure their attainment and to centre the project on impacts. Applying the concept-dimension-indicator relationship to reflection on the objectives to balance precision and ambition.
2nd	Define which stakeholders (groups and individuals) our impacts are focused on. Who will foreseeably 'be changed' by our project?	Who has changed because of – owing to – our intervention?	Thinking of stakeholders directly and indirectly related to our project who could be impacted. Forgetting about stakeholders who have been impacted can often decrease the value of the project as a driver of positive social and environmental change.
3rd	Define exactly which changes occur in each stakeholder. Which exact issues are expected to change because of our project in each of the social stakeholders involved?	What have we changed? How have we changed it? (qualitative impacts) How much have we changed it? (quantitative impacts)	Applying the relationship explained in the chapter on operationalisation. Stakeholder participation is extremely important for determining the impacts: knowing what they need and what they expect from us will maximise our impact. It is also important for collecting impact data: it should be the stakeholders themselves who say what we have changed for them and how and how much. 'How' will express processes and phenomena we should convert into numbers by defining impact indicators, which are expressed in numbers (how much).
4th	Analyse the changes. Are the expected impacts the changes we really want, qualitatively and quantitatively?	Have the impacts been correct and with the intensity and meaning that we wanted?	Incorporating the analysis results to new versions of the projects and to our corporate strategy. If we have done it well, the strategic objective on which the project was centred should be affected positively.

Source: own elaboration



Chapter 6


The financial return on social investment: measuring to believe

J. Andrés Domínguez Gómez

The language so that 'social' issues are understood

People like us who are professionally dedicated to social issues are accustomed to our work not being appreciated enough, although this value is rising. The social roots of climate change (main global problem today), the growth of corporate social responsibility, the ageing of the population, migratory flows, etc. all define roads for professional performance that make us increasingly more necessary. But in the meanwhile, it would be nice if a strategy were developed that would accelerate our value and positioning in society. In this regard, we wanted to point out the SROI (social return on investment) methodology here.

If we have a positive attitude, as professionals we should take a stride forward to make the rest of the stakeholders with whom we interact understand (clients, suppliers, rest of staff, senior managers, other public and private companies from the third sector or any other) that we contribute an enormous value (indeed, progressively larger in an increasingly more complex context) whose only problem is its intangibility and its consequent immeasurability. Therefore, **the key is to be able to convey the value of our social impact in a language that others can understand.**



“
The key is to be able to convey
the value of our social impact:
financial language, in euros, is
understood at all decision-making levels.
”

The (financial) return on social investment

In the context of the social actions promoted from the public or private corporate area, the best language to use so that senior managers, sales executives, promoters, business owners, sponsors and almost any corporate stakeholder – individual or group – can truly understand us, is the financial language. This register has been changing for several years now, as this corporate profile is gradually being adapted to the new circumstances of the general social and environmental context, and corporate and market context in particular. If we can translate our social impact into currency (euros or any other), even if it is only approximate with all clarifications and provisos required, we will have taken a gigantic step in having our intervention valued. **To translate the social impacts we generate with a specific project, programme or service into financial language, the SROI can be employed.**

Simplifying a little, we could define SROI as a methodology promoted by the organisation, Social Value International, whose successive phases are aimed at obtaining a quotient between the financial value of social impacts regarding the financial value of the investment required to achieve these impacts. This means that – at the end of the SROI evaluation process – we will obtain a statement like 'each euro contributed to the project (activity, service, programme...), will end up as four euros benefiting society', where 'society' is the different beneficiary stakeholders of the initiative.

As we can see, the SROI outlines a comparison between the value created by an intervention and the investment required to achieve the impact. **The value we produce with our social intervention is always a value for 'someone'**, nominally our stakeholders, stakeholders connected to – interested in – affected by – the intervention we are promoting. They will be the ones for whom we develop the task of finding indicators to describe how the initial situation has changed (or how it is expected to change) and, to the degree possible, using monetary values for these indicators. In other words, when assigning values to impacts, the SROI uses the monetisation principle: to allocate a specific number of euros to the social impact we are analysing. The process for assigning a monetary value is not always clear (for example, what value could be assigned to improving the safety of a poor neighbourhood?) and can be a quite difficult task. Nonetheless, the conceptual price of things is always an approximation of their value, a 'proxy'.

In SROI methodology, this term refers to an indicator that approximates – with enough credibility, reliability and grounds – what it represents as a specific impact in currency on a specific stakeholder (Nichols, 2017).



Advantages of the SROI analysis

The main advantages of SROI are:

- It facilitates the alignment of financial results to those with social and environmental value, so that it can be integrated into accounting and the analysis results strategically managed.
- It also facilitates, as we mentioned earlier, communications with the majority of our stakeholders (SH) and those who prefer quantitative over qualitative analyses.
- In a context where corporate social responsibility is taking on more and more centrality in management, it improves transparency, as SROI is supported by the opportunity of accountability to each and every one of our SHs, as it clarifies which values have been included, which not, and why.
- Thus, it ensures reflection on the materiality of our organisation (project by project), highlighting which items are most important in order to maximise positive impacts.
- It therefore helps to identify the sources of value for the organisation and to centre our intervention on them, which means improvements to the efficiency of impacts.





Guiding principles of SROI

Literature specialising in SROI and the organisation that drove forward its methodological standardisation highlight a series of principles for executing an SROI process.

- **Involve stakeholders.** Given that SHs are those who influence, are interested in or influenced by the organisation's activities, it is essential to involve them in the process to determine what their objectives are and what they expect from their inter-relation with it. To determine the total impact, an analysis must be conducted in which we detail the needs and objectives of each of the SHs.
- **Understand what changes** (for social interventions). Value is created by or for the different SHs as a result of the different types of change: the analysis should contain positive and negative transformations, planned and unexpected, and the process via which these changes were reached.
- **Value the things that matter** or, in other words, value the things that are important to our stakeholders (and to us). In CR jargon, this means reflecting on our and our stakeholders' materiality. Thus, we will probably come across material factors that are difficult to interpret from a financial viewpoint, which is why we should estimate the value by using proxies, so that values that are not recognised can flourish and be recognised.
- **Only include what is essential.** The SROI process tends to highlight the enormous complexity involved in a social intervention or, expanding the perspective and even more complex, a social action programme. For this reason, we will have to make decisions during the process and, among the toughest, are discriminatory ones: Is this impact important enough to be included in the assessment? For which stakeholder? Is this stakeholder important enough to us?... And, even if they are indeed important, we must at times leave aside their worth if it is impossible to approximate in a financial value, because SROI centres on the inclusion and interpretation of this type of value. In any case, given its spirit of transparency and accountability, the SROI report should contain each and every reason why we consider each of the values or not.
- **Do not over-claim.** It is possible (in fact, even frequent) that our organisation is not the only one that produces impacts identical or similar to those of other organisations in the same geographic region. Our impact can be added to that of other processes we haven't done, making it important to include an analysis to what degree the changes created are due to our action or others'.
- Above all, **transparency.** The analysis should be done precisely and honestly, to later report the results to SHs. This point entails each decision being explained and documented. Decisions about SHs, impact indicators, proxies, sources and methods for collecting information, the scenarios considered for estimating impacts, communication of results. And, for adding propositions in light of the results, outline them honestly and directly to the management of the project, programme or service.
- **Verify the result.** Although the strict and honest monitoring of the method will facilitate objectifying values, the risk of subjectivity in judgements will always be present. Thus, it is interesting to turn to a vision outside that of our SHs and, even, an independent consulting firm, which will ensure that our SROI reports are ticked as 'done'.

Questions that drive the method: practical (minimal) application guide

After describing the meaning and usefulness of SROI and the principles on which the process is based, we will now pose a series of questions that can guide interested parties to approximating the methodology.

What period of time will the intervention-project cover, in this case the service to be assessed?

Like in any evaluative research, an SROI analysis requires defining a timeline for the process to evaluate. Its results can be given in terms of the execution time. For example, an interesting return may no longer be interesting if the execution time of the project or service has been extremely long, and vice-versa, its interest may increase if the execution time is short.

What investment has been made in the project, in this case, on developing the service? (inputs)

Notice the importance of the terminology. 'Investment' is a concept that inspires issues of a financial nature and calls for paying attention to the material contributions to the project. However, SROI expands the concept of 'investment', stressing the financial value of contributions that are not necessarily monetary. We could redesign this question in another three:

How much money does the provision of the service cost the company/organisation?

And other companies/organisations?

This is to clarify who is investing and how much money each person is investing. Like any type of investment, investors are stakeholders (indeed, some of the biggest) in the results and returns of their investments and often the main recipients of the information resulting from the SROI.

How much time has been spent developing the project?

Who has invested in it?

Once again, we distinguish two different stakeholders who have dedicated time to the project. We will have to estimate how much money this time represents in each case. This question is designed for individuals or groups that are not remunerated (not including the people working on the project). For example, groups of volunteers.

What resources 'in kind' have been provided to the project by the different stakeholders?

How much money does each of these resources represent?

The idea is to financially value everything that is used to provide the service, which is not normally considered in accounting. For example, in SROI processes features have been cited such as 'Contribution of employees' private cars for the mobility of users', 'Bag of sandwiches for the activity in the park'... The level of detail wanted for the SROI process, its depth, the importance of the estimated amounts and other issues will help us to define the work we must devote to the estimates of each value (in this case, time). For example, if only one person provided her private car on one specific day during the execution of the project, it would probably be a negligible input (from a financial viewpoint).

What activities does the project include?

This tends to be used to value the investment made in each activity (what has been invested) and in each production (what we have managed to change by executing each activity). For example, the activity 'Saturdays in the park' could be part of the project 'Family breathe of fresh air for people with functional diversity'. Analysing each of the activities in a project independently will be interesting, because when the SROI process is finished, we can attribute impacts to each of them, differentiate their contributions to the return of the entire project and to make decisions in this regard.

What stakeholders have been related to each activity? And for each stakeholder (understood as group stakeholders), how many people and what 'type of people' have been connected to each activity?

The idea here is to discover, clarify, the different groups that contribute (inputs) and receive (outputs, which then translate into impacts or changes). Quantifying the number of people benefited in the different impacts is essential, because it is our main multiplier on return. The more people benefited with a single investment, the better the cost/benefit ratio that will be offered to the resulting SROI index.

Which things have changed in each stakeholder because of the project?

The core of the return analysis is defining the impacts produced by our intervention. Impacts must be specifically defined and assigned to each of the beneficiary stakeholders. For example, 'Improvement in the social skills of the group of people with severe reduced mobility'. And among the social skills, for example, 'Improved motivation for interpersonal communications'. Ideally, being able to estimate this improvement as precisely as possible by consulting the stakeholders or family members themselves, meaning via the collection of primary information. For example, 'Improvement of 30%'. All information and estimates must be expressed in the SROI report so that any stakeholder is clear about how all the different data have been obtained.

Which of these changes are impossible to translate into a monetary value?

Sometimes we have impacts that are impossible to translate into money. This must be set out in the reports to value the immeasurable factors for which we have not been able to find proxies. They should be a minimum, so that the SROI index and its 'comprehensive communicative value' for the project or service is the best possible, with the truest and most transparent result and process.

Of the changes that can be translated into money, how many people have been affected by each of these changes?

The number of people that we can claim we have positively influenced is the fundamental multiplier for the final SROI result. The more people who benefit from our social intervention, the more profitable the investment required for the service will be. As can be seen, the basis of the methodology is the reasoning of the social and financial efficiency of the assessed project or service.

If the service were not carried out, which stakeholders would have to assume the costs for these changes?

Social interventions are typically the object of more than one public or private stakeholder. When conducting the SROI analysis, during the phase of detecting SHs, we should pay close attention to which other SHs (in addition to the beneficiaries themselves) could be involved, indirectly, in the impacts we have produced (or that we expect to produce) with our action. They are indirect beneficiaries, public and/or private stakeholders, whose competences or obligations include the creation of these changes or assumption of these costs. Notice that for this point, the SROI process empowers our organisation in the network of social interactions with common objectives. For example, the regional administration with public health powers would be indirectly benefited if our social action improves the health and well-being of specific groups: if we help this office to meet its objectives and competences, we gain value with this public authority.

How much money would each competent stakeholder have had to spend to produce the changes achieved by the project for the same number of people affected by it?

Other organisations' objectives that we cover with our action must be valued financially. These estimates are key in the SROI that are done based on secondary sources of fieldwork in order to reliably prove what contribution (what return) we make for other stakeholders whose social objective overlaps our own, especially regarding the objectives of our project or action. For example, the final formulation of an argument of this type, in summary, could be: 'With our project we have generated impacts among groups A, B and C for a value of ABC euros. These impacts, according to regulation and law, would be part of the competences of Administration N', which indirectly represents a contribution to their competences from our resources invested in the project (and that of the other stakeholders investing in it).



(Important) questions for the details

In addition to these guiding questions for the basic SROI, the methodology lets us consider detailed processes linked to the project context, which fine-tune the financial assessment of the social impacts and its returns. To sum it up very briefly and following the format of questions that facilitate reflection:

In addition to our project or service, are there initiatives with similar objectives from which our users could have benefited in the same social and regional context? In other words, to what degree have the changes observed among the beneficiaries been produced exclusively by our project? If the changes could also have been produced by the initiatives of other stakeholders: what percentage of the changes detected are attributable to our project? This is known as an attribution problem: we should not attribute to ourselves changes that could have been produced jointly with other entities with similar interventions and with the same population.

How long will the impacts last that are attributable to our project? After a specific period of time, what percentage drop of the initial impact will have occurred?

Lastly, we could also consider, to refine our estimate on return as much as possible: does the general context in which the project is developed facilitate or, conversely, obstruct the generation of the planned impacts? For example, if a general social trend towards social integration and improvement of the social skills of the group with severe reduced mobility has been verified, we could ask ourselves whether the estimated financial value for the positive impacts generated by our intervention with this group could be less than calculated because of this general social trend. In SROI terminology, this is called **'deadweight'**.



Financial issues as part of the social and environmental

While modern-day society is progressively appreciating social impacts more, even today the value of social action is not valued enough. SROI is one of the most suitable tools for translating social impacts into a purely financial language, which is usually the most widespread in valuing the impacts produced by organisations in the surrounding area.

There is great interest in companies, institutions and organisations in the third sector applying the SROI methodology to social intervention projects so that the social stakeholders linked to these projects can attain a complete perspective of the social action contributions in the territory. In parallel, the SROI analysis will help promoters of social actions to make strategic decisions: Does the project contribute adequately to the adequate stakeholders? And to our organisation? To what degree is the financial dimension adequate for the social impacts produced? Which aspects of the project should be tweaked to improve the financial returns? Do the stakeholders perceive the benefits of the return? Do they value them adequately?

At a time when the sustainability of organisational activities is a universal objective, methodologies aimed at assessing impacts (social, financial and environmental) are absolutely essential. Measuring and assessing processes and results are common tasks, recognised and necessary in contemporary business and institutional culture, because organisations must know their performance in quantitative terms and focus decisions towards sustainability according to the results of these measurements.

However, for social issues, a comprehensive assessment is particularly difficult, as social impacts can be immeasurable. Organisations doing social activities, either in isolation or within the framework of CSR strategies, face a double challenge of, on the one hand, showing its stakeholders the true magnitude and scope of their achievements and, on the other, assessing whether these achievements fit with the medium and long-term corporate objectives. SROI offers a systematic method that is internationally recognised to handle both challenges.



Lombardo (2019) sets out in an article the specific case of a social project promoted by the Italian football club Virtus Stella. Pages 5-10.



Chapter 7

The strategic vision

J. Andrés Domínguez Gómez



Assessing to decide

Up to now, we have tried to offer the grounds and a practical guide on how to organise our CR around impacts, and knowing and measuring them. The aim of this chapter is to show how impact measurement can fuel our CR strategy.

Since the first words of this small guide, the person reading it will have noticed the centrality of the concept of impact herein, and they will also have observed that the term 'impact assessment' also plays a central role.

We have set out some of the most frequent dimensions that social work professionals (primarily social workers and educators, sociologists etc.) bear in mind when assessing projects. We have also spoken of results, processes in social intervention projects, stakeholders and their materiality and ours (which is at least partially that of our stakeholders, or SHs). All of these factors are important to fully understand the need to focus the impacts of our projects but, also, how we aim in the following pages to fuel the strategy with the results of the impact assessment.

What the 'strategy' is

Corporate strategy is a concept that responds to the need to organise own resources to attain certain objectives in the medium and/or long term. There is an important nuance, the basis for the activity, which is the why of corporate activity. Applying the idea to the field of social matters in professional football, we could imagine a football club whose social strategy addresses particularly vulnerable communities in the geographic region where the club is present as a key stakeholder. Or, the club could include, but not be limited to, defining strategic stakeholders among its members: the youth academy athletes, for example. The club would define goals for its actions with these groups, goals that are outlined in a general way with realistic timelines, but aware of their difficulty and relative ambition: they would be goals to achieve in one sport season (July to June of the following year, as a basic reference in the world of football). Objectives of this type could be to 'promote gender equality in our city and our neighbourhood', 'drive forward the comprehensive development – not only related to sport – of our athletes, with an emphasis on university education'.

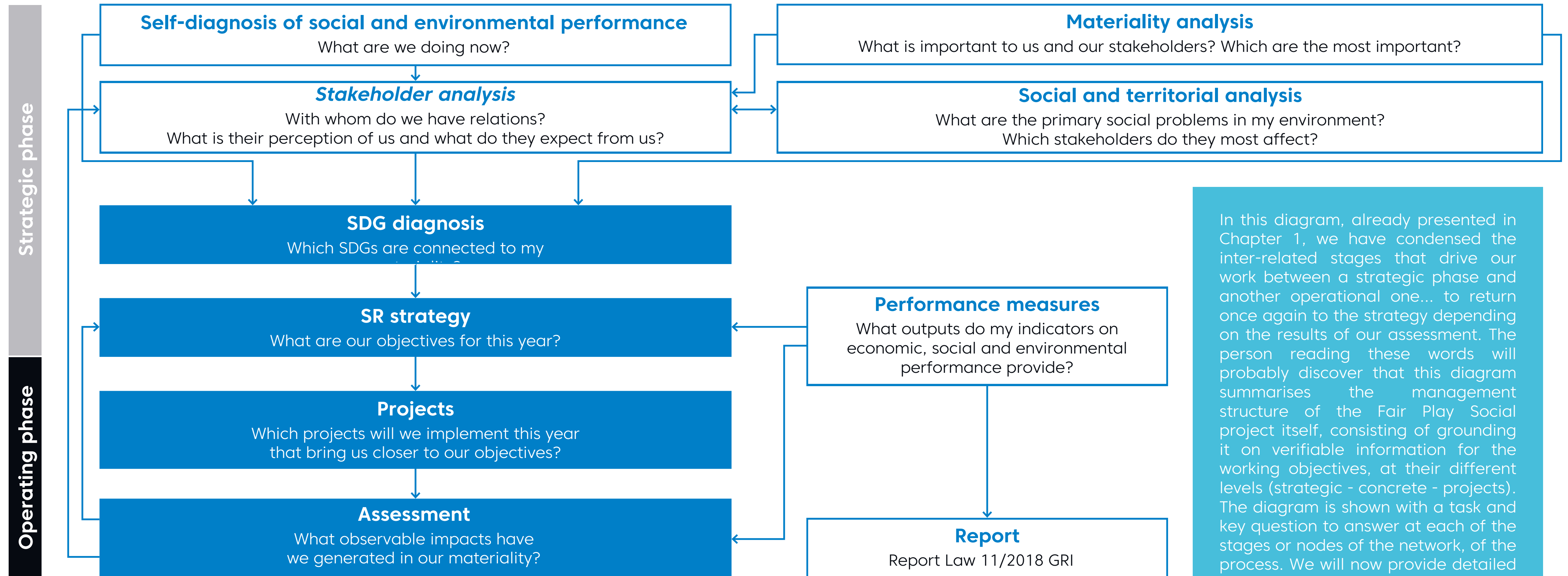
The idea of strategy inspires rationality, reflection, reasoned decisions that, all together, will have the consequence of attaining these goals and, in the process, a progressive learning whose partial conclusions are incorporated in order to improve the strategic design. This improvement will drive the efficiency and impact of our projects, which is the true mission of the social department (Vracheva et al., 2016).

Thus, the strategy is not built based on a fleeting impulse of decision makers, a job given to an outside collaborator, a request for help from a stakeholder, often approaching us with the most outlandish suggestion... No. Never.

Giving in to these immediate interventions will often convey an image to our environment that we lack reliability, that we work 'whatever way the wind blows'. This is not a responsible or rational way for us to behave. A strategy is related to building a process structured into stages, with execution periods for these stages, with partial objectives, all related to the same general and strategic objectives for the medium and/or long term. A strategy responds to a chain of decisions that should come – and be returned – from the highest echelons of the company (the club, the foundation). Senior management must necessarily participate in the strategy. Strategy does not change from one season to another, but instead it is adapted and modulated in accordance with our studies and knowledge of the environment. It must be coherent with the materiality of the stakeholders in our surroundings. Given that the cross-cutting objective of our strategy is to produce the maximum (positive) social impact possible, and given that a strategic process is related to rationality and not to a fleeting impulse or desire, building our strategy must be supported by reliable and serious studies, verifiable data that ensure that we, at least, approach the greatest impact possible.

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The strategy is not built on a one-off impulse or desire, but on a deep reflection process on the materiality of our organisation, on the rational design of our social and environmental performance.
”

Strategic - operative relations



In this diagram, already presented in Chapter 1, we have condensed the inter-related stages that drive our work between a strategic phase and another operational one... to return once again to the strategy depending on the results of our assessment. The person reading these words will probably discover that this diagram summarises the management structure of the Fair Play Social project itself, consisting of grounding it on verifiable information for the working objectives, at their different levels (strategic - concrete - projects). The diagram is shown with a task and key question to answer at each of the stages or nodes of the network, of the process. We will now provide detailed explanations of each of the stages pointed out in the diagram.

Self-diagnosis of social and environmental performance What are we doing now?

Assuming that we start from a 'phase zero', the first thing we have to do is determine – with as much detail as possible – which initiatives we are currently developing, led by our social department or by external providers (project executors that are, on a corporate basis, understood as own). In other words, we clearly define the projects we are executing to have a proper perspective of all of these tasks. In light of this 'map', our reflections should be along these lines: do we reveal the external coherence of our initiatives, a social framework, to our stakeholders? Is there internal coherence between these initiatives? Based on our activities, can we define a clear strategy, groups and action lines for and with them? Based on our self-knowledge, can we say that the activities are profitable financially, socially and environmentally? Are there action lines and/or stakeholders we think should be present for a strategic reason and they are not?



Materiality analysis: What is important to us and our stakeholders? Which are the most important?



Starting from the previous 'phase zero' (the first and necessary reflection, which is self-analysis), the need arises to determine which issues matter most to the different social stakeholders, which are nominally related (or that we would like to be related) to our company (club, foundation).

The logic of the social ecosystem teaches us that there must be an area of intersection in which our and our SH's materiality overlaps. This intersection area will define the groups and key lines of action to define our strategy, because this area will be where we have the greatest capacity to produce impact. For example, if we detect that our sponsor implements a stable line of intervention on gender equality in the workplace, designing part of our strategy with this line would ensure a productive association between and our club, not only financial and sport related, but also social. If the city council also has the same interest, we could generate joint working synergies that always maximise impacts and, also as an added bonus, position us as group leaders in the local social network, in our scope of action, in our local ecosystem. In the medium and long term, this positioning will translate into advantages in sustainability performance (including financial) and in engagement, or inter-connection with our stakeholders.

However, we cannot forget our own independent identity: What social purpose do we outline in our founding charter? What is our alleged line of work? Moreover, an in-depth strategic analysis can even lead us to question our own identity. Even social change itself can highlight lines of action to us that – from an ethical point of view – we should maybe add to our strategy, even ending up changing our founding charter, if necessary. A typical example in the present day is the environmental issue: we cannot avoid the 'zero environmental impact' from being a cross-cutting and omnipresent objective in our strategy.

“

During the materiality analysis, we will find out which points are important to us that are related to our stakeholders, and viceversa, as regards our mutual relations and the social and environmental ecosystem that we share. There are diverse methodologies for analysing materiality, but all of them are based on mutual corporation-SH knowledge.

”

(Vives, 2015)



Stakeholder analysis: With whom do we have relations? What is their perception of us and what do they expect from us?

In a somewhat artificial way, but to provide greater clarification, we will separate two processes here that, although different, are often done simultaneously: SH analysis or diagnosis and the materiality analysis.

SH analysis consists of gaining in-depth knowledge of who the stakeholders are with whom we relate in the phase zero projects, but also those with whom we would like to forge relationships for strategic reasons. For example, one strategic stakeholder is always the management board of our club, as well as staff, our employees. Our providers also tend to be strategic stakeholders and of course the local administrations (city councils and regional governments). In the previous example, our sponsors or funding entities also tend to be SHs that contribute good reasons for focusing our strategy. Who they are, what they expect of us, what we expect from them, what interests we share and which are opposing, what synergies will maximise our impacts. SH analysis is so important that the international standardisation company Accountability created a standard for the SH analysis process in 2015, called AA1000SES, with the aim of maximising and strengthening material relations among the stakeholders in our local ecosystem. It is based on values and processes that are vital to the modern enterprise: values like transparency and inclusivity; processes like response and adaptation capacity, proactivity and network governance.



Social and territorial analysis: What are the primary social problems in my environment? Which stakeholders do they most affect?

Stakeholders, materiality and territorial context comprise the trilogy of knowledge essential for making strategic decisions to the degree that the quality of our daily interactions directly influences our capacity for social and environmental impact. **When analysing our territorial context, we will discover what the most influential needs and problems are** and, it should be clear that if we attack these problems, to the degree that they are in our and our SH's materiality, we will have another factor that multiplies our social impact. For example, maybe we find out from municipal environmental data that we find in official sources (such as the Spanish National Statistics Institute or its regional equivalents) that our city has low-level environmental quality, acknowledged by local surveys as one of the main issues that concerns the population. We can deduce that our intervention in favour of the municipality's environmental quality will have a more significant impact than another problem that has not been so prominent or recognised. Obviously, as we commented above, such general concepts as 'environmental quality' must be specified and defined sufficiently, so that they can be handled and measured in the impacts we produce with our projects.

In context analyses, taking on a 'scientific' attitude is important. This means having enough perspective or objectivity to focus on those issues that real, verifiable, reliable data reveal to us as important in a specific context, compared to 'other non-trustworthy data', such as chatting in a bar, family meals or even those issues 'we believe are important'. **'Believing' is not used to determine problems, official data are.** We must not forget that we will base our decisions on these analyses that will then determine our social and environmental performance in the medium and long term, the efforts of our working team, many resources, hopes, etc. Informal settings, 'popular' information could perhaps give us clues to how people feel or experience local social problems or matters. We may have our presumptions about these feelings and anecdotes (very little credibility) or study them suitably with proper social research techniques (very high credibility).

SDG diagnosis: Which SDGs are connected to my materiality?

The SDGs are not just another passing 'trend' like so many others we have seen in such a short time. Neither have they been formulated as 'goals to fulfil'. We must understand that the SDGs are behavioural guides on how to organise and base our relationship with the environment. They are not 'bars' to jump over. They are not standards to attain. If we take a moment to read their grounds, the United Nations' initiative that led to the SDGs remarks on their aim as guidelines on conduct, their contributive nature, how much we should contribute to progressing towards each of the SDGs that are related to us.

Hence, **we do not 'have to comply with the SDGs', we do not 'have to show that we meet all SDGs', we do not 'have to achieve SDG standards'. And we especially do not have to fill our offices and websites with multicoloured cubes. What we do have to do is define which SDGs will guide our social performance, because our materiality (reflected on and fueled by those of our SHs and our context analysis studies) points to them as pertinent and related.** Thus, the real question is: how and how much do I contribute to SDG ? For example, a club that includes the promotion of gender equality in its strategy should know that one of the SDGs that will guide its work will be SDG 5. It could take the United Nations guide, look at all the aims of this goal, observe the indicators for the corresponding purposes and reflect on how it could adapt these indicators to integrate them in its operations for social projects.





CR strategy: What are our objectives for this year?

As seen in the general outline (page 59), preliminary analyses and reflections lead to an apparently simple question: What objectives do we outline for our social performance? They are general objectives, maybe two, or three at the most. We must formulate these general objectives so that they can be broken down into specific objectives that, in turn, can be tackled with intervention projects whose objectives are directly related to them and whose impact indicators provide us with the answer to the important question that must guide our social action: How and how much have we changed our social and environmental setting?

Projects: Which projects will we implement this year that bring us closer to our objectives?

As commented above, social intervention projects are our impact tools. They must be designed, executed and assessed to maximise our capacity for social impact. And if we have suitably outlined our strategic-operational relations, our strategic objectives will have been fed by fulfilling the specific objectives linked to our social and environmental action projects (see Chapter 4, charts on pages 34 and 36).

Assessment: What observable impacts have we generated in our materiality? Can we improve them?

Assessing is corroborating the value of something. Assessment is handled in previous chapters, such as the different phases in the diagram we describe here (see diagram on page 59), but we need to highlight the most important feature of the entire process at this point on which – from the time of designing our strategy – we must focus: assessment. Our work will make sense if we contribute positive changes to situations (to stakeholders) that needed to be improved.

Thus, it is about honestly answering whether we have truly generated the impacts we planned. To do so, as mentioned above, we must previously plan impact measurement. If we have done it properly, here will be where we obtain the data for the key comparison: what has happened between the first moment, before our intervention, and the second moment after.

Assessment by different criteria (some of the most important detailed in Chapter 5) and, especially, impact assessments, must be employed to re-fuel the strategic phase: we evaluate whether the impacts are what we expected and wanted, whether their quantitative importance is as scheduled, whether the contribution to the strategic objective is suitable, whether the project is worth re-issuing, whether anything has to be changed that could foreseeably improve its impact results and what would have to be changed.

The strategic feedback involved in impact assessment is the last step of the two-phase strategic-operational process of CR. Now we just need to include a classic maxim at companies at the end of the 20th century: 'if we don't communicate it, it does not exist'. Still somewhat true in our days, today social and environmental performance communications are, or are progressively becoming, legally obligatory. What to report and how to do it will be the questions we will handle in the final chapter of the present guide.





Chapter 8

**The report:
What to report, to
whom, how and why**

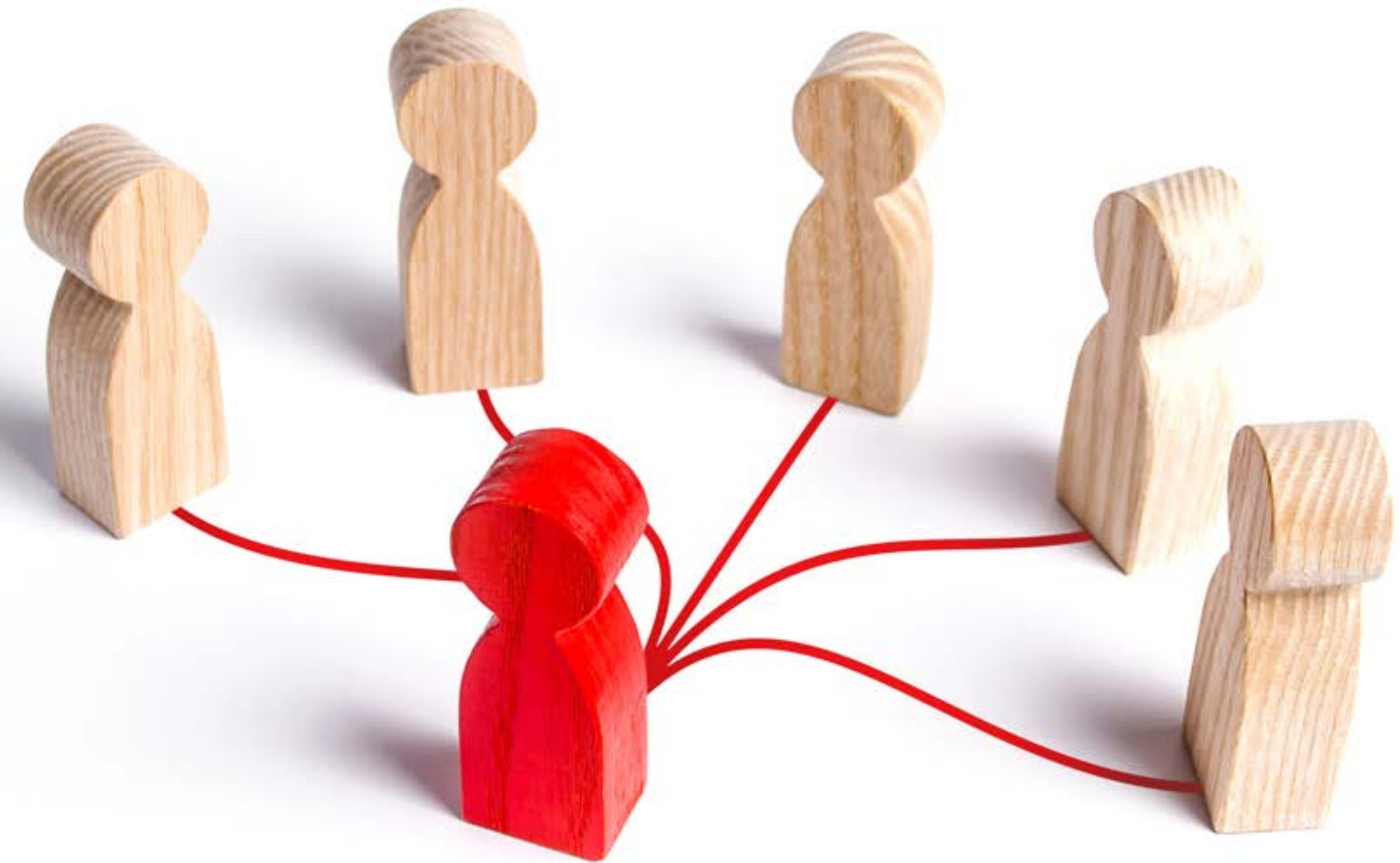
Welcome, reporting. Goodbye, convenience

The final phase of organising our CR is related to reporting, putting the process in writing that we have followed throughout this time, the achievements attained, emphasising the impacts obtained. Until very recently, each organisation would draft this report whenever they thought it suitable. They often used contents from different departments, merely copy-pasting them and a bit of cosmetic publishing that was enough to obtain a pretty document with grandiloquent and proper expressions that sounded good. That time and that type of report has ended.

We have reached a time now at which a CR report, or sustainability report, a financial report, etc. cannot be done randomly, but instead must have a standard structure, be comprised of a series of sections, with increasingly specific contents. It must shape – in itself – a strategic type tool. It reflects our social and environmental performance and we will use it for self-analysis, understanding ourselves and drawing conclusions that we will incorporate into reformulating or adapting our strategy for the next financial year or next season.

Furthermore, the sustainability report will be a reference document for our stakeholders, as well as for other stakeholders of whom we are often unaware ex-ante, but whose importance in the future of our club or foundation can be transcendental. They are possible sponsors, investors or allies that can align the exercising of their corporate sustainability with our own, due to common interests that can be of the most varying types.

At this point, we should distinguish the difference between 'reporting' and 'communications'. The report is a more systematic exercise related to a duty or responsibility that someone expects from, or places with, us. We report to our executives, our stakeholders, our bosses. The report represents a type of communication. Not all communications are reports, while all reports are communications. Communicating involves issuing a message with a specific content, a specific linguistic register, aimed at a specific recipient. We communicate through a report, but also via a tweet, a press release or an advertising board, and none of them are reports. A sustainability report is a report. Thus, in the context of CR management and what is of interest in this mini-guide, we can employ a wide range of reporting criteria, all compatible with each other and related.



Law 11/2018 on Non-financial Information

On 29 December 2018, this law was published in the Official State Gazette (BOE), clearly representing a qualitative leap in sustainability management at companies in general, and especially, at those that meet certain requirements that make them subject to compliance with it (capital, turnover and number of employees). Even for those companies that do not meet the requirements and that are therefore not obliged to write and submit this report, the law has defined a path in our country towards which we should direct non-financial subjects.

The law is extremely lax, as its objectives require very little from the corporations that have to comply with it, although it has given the starting gun shot for the necessary race towards sustainability.

The law establishes the 'non-financial' sections of the report, for:

1. Environmental matters: pollution, circular economy and waste management and prevention, sustainable resource use, climate change and protection of biodiversity.
2. Social and staff matters: employment, work organisation, health and safety, social relations, training, universal accessibility for people with disabilities, equality.
3. Information on respect for human rights.
4. Information on fighting corruption and bribery.
5. Information on enterprises: company commitments to sustainable development, subcontracting and suppliers, consumers, tax information.
6. Any other significant information.

We wanted to transcribe the main titles set out in the law in order to convey the idea of systematicity in describing the report and its basic contents. As we said, its level of enforcement is less important than the fact that this law exists, with specific sections for which we are (or will be) obliged to report to society as a whole. This involves important new features

in managing sustainability, such as:

1. It pushes us towards transparency, a value that – as we have been repeatedly pointing out – must be at the heart of our business if we want to be able to adapt to the new requirements in our social and market environments.
2. We could compare ourselves to the competition and to other business sectors, because all companies must use the same reporting format.
3. It makes it possible for us to establish more advanced and detailed reporting levels on our own initiative, based on a structure we know will be stable for a long period of time. In other words, it lets us improve reporting in order to improve competitiveness by making our sustainability report stand out over others', by positively promoting the brand, by positioning for sponsors and investors...

Law 11/2018, whether or not we are obliged to comply with it, makes reporting easier to improve our transparency, to compare our results and progress in updating our social, environmental and good governance performance.

Download the complete text of this law at: www.boe.es

ISO 26000 guidelines

Law 11/2018 is clearly based on the international standards that the International Standardisation Organisation established in 2010 in ISO 26000. These guidelines in turn entailed establishing the first international reference so that companies and institutions throughout the world could standardise the subjects to handle in the reliable, rigorous and professional management of their CR. Subsequently, ISO 26000 has been updated several times, the most recent in 2021. Its essence has not changed, although naturally successive versions of the standard have been refined based on the case studies and work of thousands of interested professionals and agents that use it as a reference in their daily tasks. ISO 26000 responded to an urgent need of the corporate world in 2010: which topics to include and how to do it, in order to organise their social and environmental performance, whatever the company's business purpose may have been, or its size or scope of action. Contrary to many of its reference standards, ISO 26000 is not certifiable, although in our country – and with an international vision – Forética has translated it to a management system that can be accredited called SGE21.

ISO 26000 is structured around a series of general topics, which are:

1. Organisational governance.
2. Human rights.
3. Labour practices.
4. Environment.
5. Fair operating practices.
6. Consumer issues.
7. Community involvement and development.

These general subjects are broken down into other more specific ones, called 'issues', detailed in the standard as guidelines, using the infinitive of verbs that strictly set out the ideal actions to be

included within each subject. Thus for example, in general subject 3, Labour practices, Issue 1 'Work and labour relations' sets out expectations such as 'trusting that all work is performed by women and men legally recognised as employees or legally recognised as freelance workers' and, thus, **a list of expectations described so that they are fully understandable and adaptable to the circumstances of each company**, in our case the football sector. As you can see, the organisation of the law corresponds by themes to the subjects and issues of the ISO. In the future, the law can be expected to increase its levels of requirements and detail so that reporting is increasingly more demanding with all types of corporations. **Football will not escape this trend, as it is a financial sector that, although with unique features, will have to follow the standardisation of the required information to the same degree.**



Global Reporting Initiative (GRI)

This initiative was developed by the Global Sustainability Standards Board, made up of global stakeholders and international experts on sustainability analysis and reporting. Its work has centred on the regular creation and updating of the sustainability reporting system for organisations that is most widely accepted and used in the world. Today it is on its 4th edition.

Its structure revolves around different reporting levels, which starts with those called 'Universal Standards', which in turn are made up of 'Topic Standards', and then there are 'Sector Standards', for specific sectors. And within the general issues are different items, in turn even more specific, which point to the indicators. Once again, we see that the structural order that we adopt in Fair Play Social methodology is also adopted by GRI in a process similar to that which we set out in the chapter dedicated to operationalisation. GRI is also supported – as a fundamental reference – by ISO 26000 (just like Fair Play Social has done since the beginning of the project in 2016).

Thus, GRI4 covers the report in seven broad sections that are applicable to all organisations that want to adopt the system. These seven large sections would be employed in their reports by those organisations that may choose a name similar to 'Reporting pursuant to the **Universal Standards** of GRI4. The GRI4 Disclosure Guidelines also offer the opportunity to report with greater specificity, adopting the **Topic Specific Standards** that have a significant level of detail and help the organisation to identify and assess its materiality in order to improve impact management, prevent social and environmental risks and receive strategic feedback in its performance, all with a high level of sophistication.

GRI4 provides for two report types, depending on each organisation's wishes. A first more descriptive and general level ('in accordance with GRI4, Universal Standards') and a second level (which includes the first, 'in accordance with GRI4, Topic Specific Standards'), which is highly sophisticated.

The aim of the Universal Standards is to facilitate reporting, with guidelines of interest for drafting the report. They are:

- Strategy and analysis.
- Perfil organizacional.
- Material features and limits.
- *Connection to stakeholders.*
- Reporting profile.
- Governance.
- Ethics and integrity.

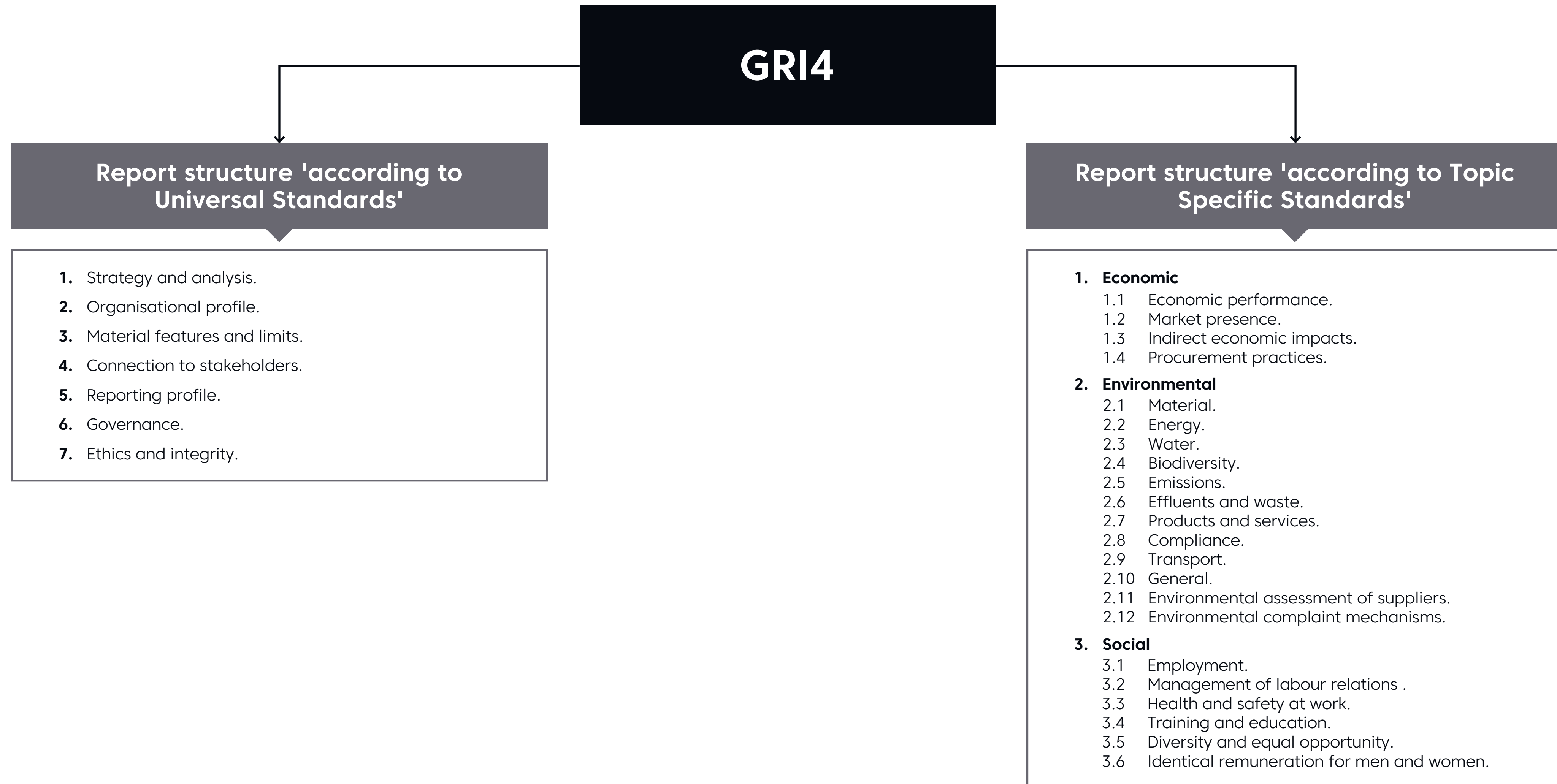
The second level of depth, reporting 'according to topic-specific standards', ends up defining a total of 92 indicators for the three series:

- Economic.
- Environmental.
- Social.

It is not inconsequential that they are the same categories that comprise the contemporary concept of environment, plus the added political dimension (governance), with a large presence in the first reporting level.

These three broad categories are subdivided into more specific dimensions, until they reach the level of indicators. For example, within the social category, we can find the issue of Labour practices and Decent work that, in turn, are subdivided into:

- Employment.
- Management of labour relations.
- Health and safety at work.
- Training and education.
- Diversity and equal opportunity.
- Identical remuneration for men and women



Sustainable Development Goals (SDG)

We arrive, finally, to the obligatory comment about the SDG. These goals could be defined as the greatest effort to systematise social and environmental needs and requirements towards which we, all the organisations in the world, should focus our performance. These goals have a country and institutional approach and may be the main criticism we could make of this initiative. The United Nations (which promotes the 2030 Agenda for Sustainable Development, where the SDG are included) has certainly recognised serious difficulties to transpose the SDG into the corporate context, although it is no less true that the SDG do not involve 'certification' or 'compliance' (as we stated in the last chapter). These goals are guidelines towards which we should aim our performance. They should inspire our daily tasks in all the activities we undertake in the corporate world. The UN itself points out – in its reasons for the initiative – that their purpose is **for each of us to make our contributions to the SDG, for those that are coherent with our founding line of business (why we exist as an enterprise)**.

The SDG are also organised in an operationalised structure. Each of the 17 SDG includes a series of 'targets' that, in turn, are made up of a series of 'indicators' And therein lies the second criticism of the SDG, related this time to methodology: not all the targets or indicators are applicable to all countries, the main subjects in the progress and requirements of the 2030 Agenda in its respective territories. Official statistical systems are extremely varied and different, meaning that not all of them measure the same things in their territories. Many countries in the world do not even have the institutional capacity to have their own official statistics systems and, when they do have them, their updating leaves much to be desired.

This means that measuring performance regarding the SDG, necessary for assessing our progress towards sustainable development and the possibility of keeping our lifestyle on this planet, is subject to significant difficulties today. Many football foundations and clubs, during these years of developing the Fair Play Social project, have verified these difficulties themselves through their experiences, along with the effort involved to adopt a rigorous operationalisation system for their social and environmental performance. However, they have also verified that with suitable training, assistance and dedication, the fruits they are progressively obtaining are extremely useful and profitable and, in the framework of their transposition to the global sustainability plan, knowing how we are performing and assessing

From the colored cubes to the action: let's keep going!

The SDGs are more focus on institutions, governments and administrations than to the private sector.
But since its spirit is to guide action (not "compliance" or "certify" in SDGs), we can have them as a reference in the organization of our SR.

this performance, can be employed to maximise our positive social and environmental impacts, which is, we shouldn't forget, the underlying objective of the Fair Play Social project in the framework of CR processes.

The final criticism of the SDG is not attributable to the promoting organisation or the spirit of the initiative, but due to the lack of understanding of its foundations by national and international stakeholders. They have too often confused its aim as guidance and its grounds based on inspirational utility with the obligatory nature of 'complying with the SDG'. This compliance focus could be fed by a galaxy of communication and advertising consultants and companies that, in turn, have added confusion to the initiative. The latter have fostered – often unintentionally and due to their lack of understanding of the real meaning of the SDG – the media being inundated with 17 cubes and logos of different colours, one per goal.

However, as we mentioned, the SDG can be extremely useful to us if we accept them as necessary and an obligatory timeline for ethical reasons and survival towards which to advance step by step in our daily activities, incorporating their vision into each of the decisions we make at our corporation. Their structure, 'from general to particular – indicators – and content (basic and values, similar to the grounds for the GRI and ISO) is also coherent with the rest of the regulatory references and sustainability criteria detailed for this topic.


The 17 sustainable development goals (SDGs)



To improve understanding of their composition, Goal 5, formulated as 'Gender equality', is defined as the action to 'Achieve gender equality and empower all women and girls'. And it is made up of 6 targets, one of which, for example, is number 4: 'Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate'. In the case of this target (5.4.), the indicator the UN defines for its measurement is 5.4.1. 'Proportion of time spent on unpaid domestic and care work, by sex, age and location'. Notice the progression of specificity in this example (goal - target - indicator), according to the mechanics of operationalisation. And also of great interest, a moral we could apply to our corporate context: although the SDG are not designed as a reporting system nor as compliance criteria, carrying out an exercise is worthwhile in making them compatible with these systems by means of the suitable design of our operationalisation system and measurement of social and environmental performance and, finally, our CR strategy.

In other words, while the SDG are difficult to adapt to the corporate setting, we can find applicable indicators in the GRI (true and specifically corporate reporting system) that can be linked, due to their similarity, with SDG indicators. This mechanism alone will ensure that we can reliably state the degree to which we have progressed (or backslid) towards a specific SDG and, further, add other GRI indicators to our sustainability report. This means that with the same operationalisation efforts and extra work to define the indicators, we could measure our social and environmental impact in parallel, reporting on it in a standard and recognised framework, making coherent decisions in this regard and, lastly, know how and how much we contribute to the SDG.

'Several birds with one stone': Example

GRI4		Area of similar indicators		SDG	
Subject	Issue	Indicador	Indicator (chosen from the SDG system)	Target	Goal
Social.	Diversity and equal opportunity.	<p>G4-LA11: % of employees receiving (for example) regular performance and career development reviews, by gender and employee category.</p> <p>G4-LA12: Composition of governance bodies and breakdown of employees by gender, age groups, minority groups and other diversity indicators.</p>	<p>5.5.2. Proportion of women in managerial positions.</p>	5,5	

Appendix 1

**Case detail:
how a club incorporates
social and environmental
issues into its core business**

Anthony Samuel
Cardiff University Business School

Introducing Sustainability at The World's Greenest Football Club: Forest Green Rovers

“

"Forest Green Rovers (FGR) is dedicated to becoming a truly sustainable football club, a world first. We aim to make it a place where we can demonstrate eco-thinking and technology to a new audience, football fans. Indeed, we believe that we have the opportunity to introduce sustainability to the wider world of sport, not just football".

”

Forest Green Rovers Footprint Report (2019, p. 1)

Introduction

Forest Green Rovers Football Club (FGR) was established in 1889 (Barnard 2006). One hundred and twenty-eight years later, in 2017, the club turned professional following its promotion to Division Two in the English Football League.

Since then, mainstream, online and social media has awoken to the fact that FGR is following triple bottom line sustainability practices (Elkington 1994) in every facet of its day to day operations as a professional football club. These actions have become the focus of Global mainstream media attention, with the BBC, The Guardian and The Times all reporting on the club's unique 'sustainable' practices. For example, The Times (2017) ran the headline 'Forest Green Rovers- the club where meat is off the menu, and the pitch is fed seaweed'. While Forbes (2020) ran with an article titled 'A wooden Stadium, Organic Pitch and vegan Pies: Welcome to the Worlds Greenest Soccer Club'.

The following chapter is based on validated published work from academic and media based reporting. In addition it is complimented by sustainability reporting by FGR and a four year ethnographical study (including a series of qualitative stakeholder interviews) conducted by the author.



Photo 1: Electric Carports at the Entrance to the Ground

Expanding the Corporate Social Responsibility Paradigm Through Football

FGR's holistic operational approach to running the club as sustainable as possible is without question an expansion of traditional corporate social responsibility (CSR). These practices are evident for all to witness, from their organic/ vegan pitch, solar panel floodlights, recycled water system, underground heating, charging points for electric cars, solar-powered robot mowers, eco-meadow and eco-trail to the more novel practices of only serving vegan food (FGR Sustainability Report 2017). See Photo 1: Electric Carports at the Entrance to the Ground.

Reinforcing this commitment, the club achieved Eco-Management and Audit Schemes (EMAS) accreditation in 2017. In addition, it also carbon offsets matchday tickets, champions family and community values and pushes 'green' boundaries in kit manufacturing (with a local manufacturer Playerlayer) by using bamboo fibre and coffee waste in there manufacturing. Significantly FGR has achieved the following sustainability benchmarks (FGR Footprint Report 2019):

- 16% reduction in their carbon emissions.
- 44% reduction of individual spectator’s carbon footprint.
- 40% reduction in energy use.
- 57% reduction in water consumption.

The club has been measuring its carbon footprint since 2011, and in 2020 following the adoption of a carbon-neutral gas tariff, it once more made significant strides by further reducing its carbon footprint by a staggering 53% (FGR Climate Study 2021). A breakdown of this measurement is presented in table 1 below).

“
‘They make sustainability look easy and possible for everyone to do something about it’.
 ”
 Visitor to FGR

Table 1. EFGR Emissions and carbon footprint

Consumption	2018/19 Emissions (tonnes)	2019/20 Emissions (tonnes)
Electricity	0	0
Gas	36,8	1,98
Water	2,9	6,6
Transport Pool vehicles	10,2	8,65
Transport Coach	33,9	18,25
TOTAL	83,8	35,46

source: FGR Climate Study 2021

Recognition for these green achievements has gone global. The sport's governing body (FIFA) labelled FGR as 'the world's greenest football club' (BBC 2018). Moreover, In 2018 The United Nations certified FGR as 'the world’s first carbon-neutral football club’ while also appointing Dale Vince FGR’s Chairman as a UN Climate ambassador (The Guardian 2018). In 2015 FGR also became the world’s first accredited vegan football club (Vegan Society 2015). The Financial Times has also reported on the success of FGR’s sustainability initiatives, pointing it out to be a ‘big winner’ that has given the club a unique and competitive position in the sport (FT 2019). They indicated that in 2018 the club reported approximately a **19% higher turnover than other professional football clubs operating at the same level** (FT 2019). All this reaffirms FGR’s authentic, unique and unwavering commitment to green and sustainable operational practices in running a professional football club. This has resulted in the club **gaining significant gravitas and interest from the general public, footballing governing bodies, organisations that share eco-conscious values, third party certificating organisations, other sporting organisations and even football fans of other clubs.**

FGR operational practices and subsequent ability to act as an ecological change agent (Belz and Peattie 2009) should be considered in the context of triple bottom line sustainability (Elkington 1994). As such there is compelling evidence that FGR is run financially sound and socially inclusive as a result of its implementation of ecologically driven principles and practices in every facet of how it 'plays and represents the game' of football.

Case detail: how a club incorporates social and environmental issues into its core business

Below are four critical areas of operational change and success. They include the changing landscape of the club's fan base, the success of sustainability practices in attracting 'associated' sponsorship, its unique 'vegan/organic' playing surface, its stance on veganism, and the club's future ambitions.

Fans

Over the past four years, FGR's commitment to sustainability has resulted in it establishing a new type of fan groups from more than 20 countries outside England, including Russia, Norway and Holland, and in 2019 the launch of its new bamboo kit sold (in 24 hours) to 16 different countries across the globe including Australia, South Korea and Malaysia (FGR Footprint Report 2019). Its growth in media attention has also been significant. For example, FGR Footprint Report (2019) report that the club had:

- **2,303** media articles published across the globe.
- **37,442** in 2018 Facebook 'likes'.
- **27,657** Twitter followers. FGR has been described as a respectful, open and family-friendly football club.

The club's commitment to creating a safe environment is no more evident than in its 'young ambassadors' program that brings local children's voices and activities expressed through dedicated spaces in match day programmes and the club's official website to 'ambassador blogs'. To complement this at the start of every season, the club gifts five hundred football kits to local children while giving children free entry to many games. These practices, along with the strong links that have been developed with local schools through players and staff visits,

“
We are also very strong on our family values. We have a sense of kindness about how we approach things. We have genuine family values.
 ”
 FGR Management

sustainability education days and vegan cooking sessions held at the ground, have all made positive strides to developing the 'family values' and friendly spectator environment at FGR. Indeed, FGR's links with local schools and its proactive community engagement appear to have developed a social foundation that has helped it become known as a 'friendly respectful club' where the grand challenges of sustainable development can be questioned, communicated and addressed.

Sponsorship

Sponsorship from products and services that are either local or related to sustainability dominate FGR's ground. The club follows a **rigid code of conduct concerning organisations that are allowed to become club sponsors**. This policy has resulted in two significant benefits:

1. Maintaining authenticity (Samuel et al. 2018), the action is a further demonstration of the club's commitment and holistic approach to sustainability.
2. They are improving sponsorship contacts and revenue. By only accepting sponsorship from affiliated organisations committed to sustainability or are ethically run, FGR has managed to become a go-to place for brands seeking to align their sustainability and ethical credentials with a sporting organisation leading the fight on climate change. As a result, significant sponsorship deals have been struck with large global brands such as Quorn, Oat Ly, Innocent, Faith in Nature, Brewdog and Ecotricity, to name a few. See Photo 2: Ethical, Green, Vegan Sponsorship for an example.

The key lesson here is the club's ability to follow simple rules of brand alignment (Fredrick and Patil 2009) and benefiting from working with brands and organisations that have sustainable and ethical principles at the heart of their practices and marketing propositions.



Photo 2: Ethical, Green, Vegan Sponsorship

The playing surface

In 2021 FGR's organic and vegan playing surface maintained with ethically sourced seaweed, sugars, coconut, sand, and bacteria won the League Two grounds team award of the season (Ground staff 2021). FGR's desire to share its sustainability knowledge and expertise about the playing surface has resulted in the club hosting the leaders of several world-renowned sporting institutions to learn more about the management of sustainable organic playing surfaces. For example, Wembley, Wimbledon Tennis Club, Real Bettis Football Club and Aston Villa visited the club and met the grounds staff.

Food

Significant praise and criticism have been attributed to FGR's vegan-only food policy. The club's environment is now known as a football club that provides football fans and dignitaries to sample and enjoy vegan food. The exclusively vegan offer has in the main been positively received (see photo 3 'Vegan Boardroom Menu' and Photo 4 'Vegan Support on Match Day').

Subsequently it is now given that most FGR stakeholders are happy to indulge in its consumption while also noting how their food consumption can positively contribute to climate change.

There is some emerging evidence that the vegan food policy at FGR has helped change some people's attitudes to meat consumption. Indeed, some are now following full or part-time vegan diets both as individuals and as a family unit in their home life.



Photo 3: Vegan Board Room Menu



Photo 4: Vegan Support on Match Day

“
Many clubs talk to us about how we manage our pitch, so for example, Aston Villa, St Georges Park and Wembley, we have talked a lot to them, and we have shared what we have done here.
 ”
 FGR Management

“
I decided to try and reduce my carbon footprint. FGR showed me it's possible... but it is hard! Less meat is obviously a good start.
 ”
 Visitor to FGR

“
Some players who have found the benefits at the training ground have taken veganism into their home life. Me personally, I eat a lot less meat than I used to; being at the stadium and at the training ground, it has just gradually progressed coming into my home life.
 ”
 FGR Team Player

The Future

Key to FGR's success has been the vision of de Dale Vince (CEO) to take the sustainability message to a new audience and thus contribute to "long-term behavioural change, within the club of course, but also from our supporters and the rest of the sporting world."

FGR Sustainability Report (2019)

FGR's pursuit of sustainable development and social/eco-innovation continues. Recently, the club has been granted planning permission to build the world's first all-wooden 5,000 capacity 'Eco Park' Stadium, which has already been described as: 'the greenest football stadium in the world'.

The Guardian (2018)



Appendix 2

Examples of good international practices focused on various subjects and aligned with the strategy of each club

Katharina Friedrichs

How Football can positively impact society

A glance at the German Bundesliga

Football and social commitment: beyond the game

When we think about football, we automatically have images of crowded football stadiums in our head. We think about excitement, pure passion for sport, enthusiasm that our team will win, rivalry with the opposite team and joy or sometimes frustration to watch this game.

But Football is more than just a game: With its special position, football has great potential to address social problems and is a strong communication tool for social engagement and conveying socio-political messages (Morrow, 2012).

In Germany, the German Football Bundesliga has already recognised its special position of football and resulting possibilities to do “good”. Every club (first and second division) has started to integrate CSR (corporate social responsibility) into their corporate strategy – with success. For example, the German Bundesliga foundation (DFL), the clubs and player could reach more than 1.1 million people with their social commitment within the last years (season 2015/2016) (DFL-Stiftung, 2016).

The following chapter will demonstrate how football clubs can make a positive contribution to society by integrating CSR (corporate social responsibility) into their corporate strategy, using cases of the German Bundesliga as an example. The German Bundesliga is the highest football league in Germany and in season 2018/2019 around 13.30 million people visited the 306 matches, an average of 43.467 per game (first division) (transfermarkt, 2021). Although, CSR is defined as social, environmental, and economical responsibility, the focus of this chapter lays on the social commitment of German Bundesliga football clubs.

Towards an understanding of CSR in football

The CSR concept is based on a fundamental understanding that organizations, and thus also sports organizations, are embedded in an environment with other actors. CSR should be understood as a strategic responsibility management tool that fulfils two functions along the triple bottom line (Elkington, 1998) (social, environmental, and economical): the creation of added value for society (social case) as well as for the company (business case) (Schmidpeter, 2014).

Due to the increasing professionalisation and commercialisation of professional football, football clubs are more and more perceived as business companies, measured solely by their revenue, and increasing numbers of employees. However, they have a unique socio-economic function: they act as business companies and play an important role as a social player in society. In these roles they are confronted with normative expectations from society and club's stakeholders to contribute positively and sustainably to society. Football clubs have traditionally been a part of the local community and have, due to increasing commercialization, distanced themselves from their local community (Kolyperas et al. 2015).

By integrating corporate social responsibility (CSR) into their corporate strategy, football clubs can engage with society and “give back to community” through their contribution. In this way, they can at the same time maintain their ‘right to exist’ and thus ensure their social acceptance (“license to operate”) (Breitbarth & Harris, 2008). These CSR measures can be used to strengthen closeness and bond to local community.

In addition, with an increased awareness and integration of CSR in football; clubs can promote competitiveness of the games and create added value for stakeholders. In the context of a

Examples of good international practices focused on various subjects and aligned with the strategy of each club

holistic strategic management, CSR does not only affect the competitiveness of games, but also has an impact on improving the club's image and branding, as well as attracting and retaining fans. It can help increase sales revenue, for example in merchandising, as well as improve employee satisfaction (Porter & Kramer, 2006).

To sum up briefly, integrating CSR into your corporate strategy is good for football and football is good for society

1. CSR in Football - A glance at the German Bundesliga

Due to the high visibility, acceptance and popularity in society, there is a responsibility and at the same time “an obligation” to use the charisma of professional football to make a social contribution to sustainability (Brassell, 2013). However, given its special position, football offer a particularly useful context for CSR, which will be explained further by showing examples of the German Bundesliga clubs.

CSR in football has great communication power with the help of mass media.

First, the great interest of the public in football and the high visibility leads to a higher media attention, facilitating to raise attention to social and community problems and to make people aware of them (Brassell, 2013). It also supports the communication and distribution of CSR activities to a wide audience (Smith & Westerbeek, 2007).

Germany: The DFB (German Football Association) reports its social engagement through various communication channels such as Instagram, Twitter, Facebook, and YouTube. According to the DFB, they reach over twenty million fans and report in five languages (German, English, Spanish, Chinese and Russian). In addition, the Bundesliga clubs have their own homepages and media channels to raise awareness for social topics. Due to the popularity, the mass media (i.e., newspapers, TV, radio) also report on the social engagement of the Bundesliga clubs or cooperate with the media to reach an even greater audience. For example, the TV-channel RTL covered the DFB refugee initiative ‘2-0 for a Welcome’ in June 2019 (DFB, 2019).

2. CSR in football has a motivational impact on children and young people

Second, children and young people are more likely to take part in CSR programmes if it is attached to football organisation or football personality (Walters & Tacon, 2010). Therefore, football club can reach

young people with their CSR-efforts and easier motivate them to engage.

Germany: In Germany, professional clubs' engagement is especially addressed to children and young people. In total, around 750,000 children and young people could be reached by the engagements of the clubs in the first Bundesliga and 2nd Bundesliga. This represents around 6 percent of all children and young people up to the age of 18 in Germany (DFL, 2017).

One lighthouse project is a school project, which is called “Stadium as Place of Learning”. More than 12,500 young people in Germany take part every year in the action days and programs in the “Stadium as place of learning” project run by the Bundesliga foundation. The "Stadium as place of learning" project offers extracurricular cooperation with young people in the field of education and youth work. Together with 23 Bundesliga clubs, especially educationally and socially disadvantaged young people learn in workshops and project days to deal with violence, racism, discrimination, and prejudice but also with their personal rights, integration, and participation opportunities. The clubs want to use the young people's enthusiasm for football to generate interest in politics and history.

Stadium as Place of Learning

For example, over 3,800 students take part in various modules economics, politics, and social learning during the school year at the HSV (Hamburger Sport-Verein) “Der Hamburger-Weg Klassenraum” (The Hamburg Path - Classroom). The focus is on fundamental values such as tolerance, team spirit and fair play. In the workshops, socially relevant topics such as anti-discrimination, remembrance work or ecological sustainability are addressed with the students. The primary goal of the program is to teach and strengthen basic democratic skills such as perspective-taking, conflict resolution and participation (HSV, 2021).

Another example is the 1. FC Nuremberg "Kopfball Learning Center" which was launched in 2012. Their offer includes political education (human rights, right-wing extremism, power of the group and guided tours of the Reichsparteitagsgelände), youth on the net (cyberbullying, dealing with social media), prevention, career orientation and inclusion. In their second project year, 1,200 young people took part in 55 project days (Lernort Stadion, 2021).



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3. CSR in football can be beneficial to health

Third, CSR can have a positive impact on health through programmes and initiatives that focus on physical activity (Smith & Westerbeek, 2007).

Germany: To ensure healthy lives and promote well-being the Bundesliga clubs offer diverse health programmes for different target groups at different ages. For example, step kickt! (step kicks) is addressed to young children, whereas FFIT (Football Fans in Training) is conceptualized for people aged between 35-60 years with a higher BMI (body mass index).



step-kickt.de

Step kicks!

Step kicks! is an interactive step competition by the German Bundesliga foundation (DFL) to motivate young children to more physical exercise in everyday life and a healthier diet. Elementary school students (third and fourth grade) are provided with a fitness tracker and compete with other students from another Bundesliga club to see who can walk the most steps. Each club provides a player as patron who motivates and supports the children. The clubs offer information about challenges of football players, day trips to regional food producers and a cooking-event with the cooks of the Bundesliga clubs. In 2021, about 1,700 students were supported by 11 clubs of the German Bundesliga. (DFL, 2021a).



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FFIT- Football Fans in Training

Another project which addresses overweight soccer fans is called "FFIT- Football Fans in Training". In a 12-week cost-free course, overweight fans with a BMI over 28 and between 35 and 65 years old, learn to lose weight with more exercise, a more active lifestyle, and a healthier diet. The courses take place in the sport facilities and on the sports grounds of the clubs. In total, 26 of 36 clubs already offer this training to their fans, including VfL Bochum, Borussia Dortmund (BVB), Borussia Moenchengladbach, and 1. FC Köln. Over 135 courses with more than 1,900 participants have already taken place (FFIT, 2021).

4. CSR in football can unite people and improve cultural understanding

Fourth, football can overcome social barriers and unite people across cultural, ethical, social, and religious boundaries and promotes values such as tolerance, fairness, and solidarity. In this sense, football clubs can act as role models and social agents (Filizöz & Fisne, 2011).

Germany: Integration through football is given a high priority in Germany. German Bundesliga club are responding to this and taking on this social responsibility in many projects and campaigns. These integration projects are addressed to different target groups. For example, the “Welcome to Football” and “Friends instead of strangers” programs are directed at young refugees to support integration. With the “Football meets Culture” initiative young socially disadvantaged backgrounds shall be supported to easier integrate in society.

“Welcome to Football”

One of these programs is the integration program “Welcome to Football”, established at 23 locations nationwide. It is directed at young refugees under 27 years. It was launched in 2015 when due to the refugee crises around 1 million people came to Europe to apply for asylum. The program gives young refugees access to sports through low threshold offering, thus supporting integration and social interaction. In addition to regular training opportunities, local alliances also offer cultural, educational, qualification and networking opportunities. Bundesliga clubs emphasize different things in their offerings: The BVB provides sport offers for young, fled girls and woman, whereas VfL Wolfsburg combines sport offers with career orientation and RB Leipzig focuses on qualification of fled people for voluntary work. (DFL, 2021b).

There are also other integration initiatives like **“Geh deinen Weg”** (“Go your own way”) which supports the topic of integration in terms of scholarship programs to enable university degrees. This initiative in football is accompanied by German Chancellor Angela Merkel. (Bundeskanzlerin, 2012).

Under the slogan **“Freunde statt Fremde”** (“Friends instead of strangers”), projects and actions of the 1. FC Freiburg are supported that are committed to the integration of people with a migrant background and oppose discrimination. (SCFreiburg, 2021).



fussball-trifft-kultur.de

Football Meets Culture

The project “Football meets Culture” includes German lessons, soccer training and cultural program. In several blocks 24 children in the fifth and sixth grades receive remedial instruction in German and mathematics. The lessons are combined with soccer training by a club youth coach. The integration project “Football Meets Culture” was brought to life in 2007 by LitCam („Frankfurt Book Fair Literacy Campaign“), a non-profit company of the Frankfurt Book Fair, and has so far been successfully implemented at 20 locations. Goal of the project is to support children from socially disadvantaged backgrounds by combining football training, remedial education, and cultural events to provide them with skills and abilities for a self-determined, successful future and to increase learning motivation. With “Football meets Culture” 750 children can be reached annually (DFL, 2021c)

5. CSR in football can facilitate and promote social inclusion

Fifth, due to its mentioned ability to transcend cultural and social barriers, football has been recognized as suitable platform for promoting social inclusion and adaptation. In addition, the general popularity of football and its benefits for economic, physical and social development make it an essential means for promoting the inclusion and well-being of people with disabilities (UN, 2021).

Germany: According to the DFB, more than 10 million people with disabilities live in Germany. There are different initiatives and programs fostering and facilitating social inclusion. For example, to ensure that all people, whether with or without disabilities, can enjoy the live experience in the stadium without barriers or restrictions, the DFL offers a barrier-free guide for the stadium for the first, second and third Bundesliga (DFL, 2021d). Bundesliga clubs for example provide football programs for children with disabilities.

Einfach Fußball – Simply Football

“Einfach Fußball” (Simply Football) by Bayer AG and Bayer 04 Leverkusen provides a football program for kids with disabilities (focus on intellectual disabilities) and it is connected to regional football clubs. Bayer 04’s team includes 40 young players, who train once a week on the training grounds of Bayer 04 Leverkusen. The long-term goal is to give more children and young people with disabilities access to club football and thus to organized sports. The program was launched in 2010 and aims to support their integration into society in long term. (Bayer 04 Leverkusen, 2021).

“Barrier-free to the stadium” guide

The “Barrier-free to the stadium” guide is designed to give people with disabilities an opportunity to visit stadiums. It is a regularly updated report that aims to lead to equal participation of all participants in social interaction. The Bundesliga guide “Barrier-free to the stadium” should help to reduce and facilitate the planning effort of a stadium visit. Access to the guide is also barrier-free. In addition, the guide is available in easy-to-read language and with a listening service. It can be found in 56 stadiums and had 99,000 clicks in season 2018/2019. (DFL, 2021d).

6. CSR in Football will involve the participation of a group and thus promote social interaction

Sixth, when football clubs initiate CSR-measures, they often need the support of their fans. This involvement of the fan groups also fosters social interaction and willingness to help.

Germany: Social commitment and responsibility are at top priority for the Bundesliga clubs. Depending on their mission statement, they put the focus on different areas of social engagement. For example, while FC Schalke supports people and organizations in need in Germany, Hannover 96 donates its funds to drinking water projects in Africa.

“Drinking cups for drinking water” – Initiative

Hannover 96 launched in 2009/2010 a project called “Drinking cups for drinking water” in cooperation with Global Nature Fund and fan clubs. At home games, fans and spectators can donate their cup deposit at campaign stands to support drinking water projects in Africa. The donations collected are dedicated to repair and construction of well and drinking water treatment facilities. In 2018 more than 52,000 cups were handed in resulting in a total donation sum of 396,000€ (since the beginning) and until today 110,000 people could get access to a secured drinking water supply (Hannover 96, 2020).

“Kumpelkiste” – In-kind donation boxes

money, in kind- and service-donations and distributes them to people or organizations in need. The in-kind donation possibilities vary from clothing, toys, electronic goods or furniture to books or school supplies. The FC Schalke 04 players then personally hand them over to children's hospitals, for example. In 2020 more than 10,000 boxes, over 100,000 in-kind donations helped thousands of people in 42 cities in 5 countries (Kumpel-Kiste, 2021).

Conclusions and Recommendations

The cases in the German Bundesliga show that CSR already has a high priority on the clubs' agendas and that football can positively impact society. However, only a few Bundesliga clubs have really integrated CSR into their corporate strategy. For example, the VfL Wolfsburg, one of the most sustainable club in the world, was one of the first clubs who bundled all CSR-measures under the umbrella of "Gemeinsam bewegen" ("Moving Together"). It consists of four pillars (education, health, environment, and integration). All CSR activities are driven and implemented jointly by fans, sponsors, partners, and the club. (VfL Wolfsburg, 2016). For a successful CSR-strategy it is crucial that the club's stakeholders like fans and sponsors see, know, and understand the CSR efforts of the club.

Strategies for a successful CSR-integration:

1. **BRANDING:** Build a CSR brand, that fits to your mission statement or use your mission statement as Brand. Bundle all your activities under this brand.
2. **STAKEHOLDER CONSULTATION:** Involve your internal and external stakeholders in this process.
3. **MONITORING & EVALUATION:** Define KPIs for CSR-measures and evaluate them for further development.
4. **COMMUNICATION:** Clearly communicate your efforts to your internal as well as external stakeholders. Use different communication channels to reach all target groups.



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