

GOOD FOR BUSINESS, GOOD FOR THE COMMUNITY

IRELAND'S NATIONAL PLAN ON
CORPORATE SOCIAL RESPONSIBILITY

2014-2016



Ireland

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Foreword



As we emerge from a global and national recession that was fuelled in part by unsustainable economic policies and practices, there is an increased awareness of the importance of businesses acting in a responsible manner. There is a renewed emphasis on the Corporate Social Responsibility policies of companies. How businesses integrate social and environmental concerns into their operations through their engagement with customers, suppliers, employees and local communities, is fundamental to the sustainability of their business.

Corporate Social Responsibility (CSR) has been practised by companies, large and small, throughout Ireland for many years. It is evidenced in the support by businesses for local clubs, in their philanthropic activities, in the provision of workplace training and employment opportunities for disadvantaged groups, and in good workplace practices. In many cases, these activities are simply part of how companies engage with their customers or support their local communities. It is what binds them with their environs.

Increasingly, good CSR practices are distinguishing the best companies from their competitors. Customers and prospective employees are more conscious than ever of the ethical record of companies, how they source their products and the contribution they make to the local or national community. In this context, CSR practices that are embedded as a genuine part of a company's values and operations can help enhance the company's profile and competitiveness.

The Government recognises the role that CSR can play in contributing to Ireland's economic recovery. When enterprises go beyond what is required by legislation alone, positive impacts can be felt across the local and wider communities in which they operate. They can contribute to positioning the country to be a better place in which to do business and a better place to live.

In its 2013 Action Plan for Jobs, the Government undertook to publish a National Plan on Corporate Social Responsibility, highlighting the role that enterprises can play in supporting employment and local communities. In publishing this first National Plan on CSR, we want to encourage and broaden CSR in Ireland and make Ireland a CSR exemplar and leader in the field. We recognise the value of sustainable business practices in boosting employment, fostering social cohesion and protecting the environment.

Key to the Government's role in relation to CSR will be that of awareness-raising champion. We will create partnerships to promote CSR with the key organisations working in this area. The Government will also take a leadership role by encouraging CSR best practices across the public sector. Our message is clear - CSR is Good for Business and Good for the Community. We will work with the business sector and with communities to create a positive CSR environment which can help differentiate us as a desirable place in which to do business.

Richard Bruton, T.D.

Minister for Jobs, Enterprise and Innovation

1 Introduction

Corporate Social Responsibility (CSR) is a concept whereby enterprises integrate social and environmental concerns into their mainstream business operations on a voluntary basis¹. While the Government provides a regulatory framework governing issues such as employment rights, environmental protection, equality and fair trading, CSR goes beyond compliance with legislative requirements and creates shared value through collaboration with all stakeholders. It ensures that the interests of enterprises and interests of wider society are mutually supportive.

An objective of the Programme for Government 2011-2016 is that Ireland will “be recognised as a modern, fair, socially inclusive and equal society supported by a productive and prosperous economy”². This objective can be supported by embedding CSR more widely in organisations. In the 2013 Action Plan for Jobs, the Government undertook to develop and publish a National Plan on Corporate Social Responsibility, highlighting the role that enterprises can play in supporting their local communities. This is Ireland's first National Plan on Corporate Social Responsibility and is intended to set out a framework for good CSR practice in Ireland.

Our vision for CSR is that Ireland will be recognised as a Centre of Excellence for responsible and sustainable business practice through the adoption and implementation of best practice in CSR in enterprises and organisations as widely as possible.

This Plan sets out the general framework within which CSR operates in Ireland and outlines the key principles and objectives which underpin the Government's approach to CSR. It also seeks to communicate a common understanding of CSR by outlining the Pillars on which CSR is based in Ireland. The National Plan explains how CSR can contribute positively to a company's business and highlights practical supports which are available to organisations that want to embark on, or make improvements in, this area.

This Plan represents a milestone in raising the profile of CSR in Ireland and indicates that the Government has an expectation that enterprises will conduct their operations in a responsible and sustainable manner to support the objective of Ireland being consistently recognised internationally as the best small country in which to do business.

Good for business...

A key driver of CSR is the impact it can have as a lever for improving competitiveness and as a means of reducing costs and creating new value. Most businesses seek to be profitable, and this can be done in a manner which creates shared value for all stakeholders. High performing organisations manage their societal, economic and environmental responsibilities in an ethical manner which benefits them, their workers and their wider local communities.

A strategic approach to CSR can therefore lead to potential benefits and create opportunities for growth at enterprise level. These benefits are being tangibly realised by many companies in Ireland today. Case studies are available on the websites of Business in the Community Ireland (www.bitc.ie) and Chambers Ireland (<http://www.chambers.ie/events/corporate-social-responsibility-awards/>).

1 Definition adapted from European Commission Green Paper 'Promoting a European Framework for Corporate Social Responsibility', 18/07/2000, http://eur-lex.europa.eu/LexUriServ/site/en/com/2001/com2001_0366en01.pdf.

2 Programme for Government 2011-2016, Page 3.

The European Commission³ suggests that CSR can have a positive influence on the competitiveness of enterprises and can bring real benefits in terms of:

- **Customer relations:** consumers are increasingly paying more attention to the environmental and social credentials of the products and services they buy and the activities of companies in the sourcing and production of the goods they sell.
- **Risk management:** as a means of anticipating and reducing potential sources of risk and a means to enhance reputation.
- **Cost savings:** particularly in the area of the environment and resource efficiency.
- **Human resources:** through its effect on employee relations, the capacity to attract and retain talent, and its positive impact on staff motivation and productivity.
- **Improving innovation capacity:** engaging with customers enables businesses to keep close to emerging market trends and can lead to the development of new business models or products.
- **Investment:** Investors are increasingly looking at the ethics and practices of companies they are considering investing in.

While CSR is a voluntary activity on the part of the enterprise sector, it has a role to play in helping Ireland to emerge from the jobs crisis and supporting the economic recovery which is underway. By supporting the training of the next generation of employees and offering work experience, particularly to those who may otherwise struggle to access the labour market, businesses can ensure a pipeline of skills and experience at all levels for the future. Businesses can also play a role in supporting local entrepreneurship and the development of a strong entrepreneurial culture, which will help the growth of a sustainable economy in the medium to longer term.

...Good for the community

A key priority for a socially responsible business is to develop and maintain strong and mutually beneficial relationships with its community. It is at the local and community level that the impact of increased CSR activity will be felt in social, economic or environmental terms. Using scarce resources efficiently, helping people to develop their potential and building self-reliant communities are all part of the benefits that will be seen when businesses embed CSR practices into their mainstream operations.

Respectful consultation, participation and collaboration with local communities brings a host of benefits to the enterprise as well as to the community. An active interest in the community by a business can generate community support, goodwill and loyalty. There are many ways in which enterprises are involved in communities in Ireland through proactive social inclusion projects, outreach programmes, staff volunteering initiatives, support for broader health and wellbeing programmes, fundraising, mentoring, etc.

Community involvement is also a method of stakeholder engagement. The immediate community is often a consumer of locally produced goods and services and local input can offer a different perspective on business proposals and allow businesses to keep in touch with stakeholders and remain close to market trends.

Furthermore, CSR by its nature includes compliance with statutory requirements. The relationship between good tax governance and the ability of Government to fund programmes for the betterment of society is well recognised. Any business that operates on the basis of good CSR principles should be fully tax compliant, thereby playing its part in ensuring that essential funds are available to Government to meet economic and social objectives.

3 European Competitiveness Report 2008, p 106 -121. Available at: http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr/documents/csrreportv002_en.pdf

2 International and National Context and Strategic Drivers

There are a number of international guidelines and developments driving CSR globally. We acknowledge the importance of aligning our National Plan with these international frameworks and developments, and of taking account of evolving best practice in the field. In developing this National Plan we have been guided by the following in particular:

EU Commission Communications

The EU Commission published "A renewed EU strategy 2011-14 for Corporate Social Responsibility"⁴ in 2011, which included a call for all EU Member States to develop or update National Plans to promote Corporate Social Responsibility. This Plan fulfils Ireland's obligation in that respect.

In April 2013, the EU Commission adopted a proposal⁵ for a Directive enhancing the transparency of certain large companies on social, employee, human rights and environmental matters, commonly referred to as "Non-Financial Reporting". While this Directive is still under negotiation, some large companies already report on some, if not all of these themes, as part of their annual reporting.

We are also guided by the Europe 2020 growth strategy⁶. The Europe 2020 Strategy is about delivering growth that is smart, sustainable and inclusive. Our CSR plan supports the achievement of the Europe 2020 objectives through the promotion of CSR activities, particularly in the areas of sustainability and social inclusion.

Other International Organisations

The 2011 EU Commission Communication referred to above calls on EU Member States to be fully consistent with the framework for CSR outlined across the internationally recognised range of guidance and principles. These include the United Nations "Global Compact" (July 2000), the OECD Guidelines for Multinational Enterprises (1976), the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration 1977), and ISO 26000 guidance standard on social responsibility.

This National Plan is cognisant of the principles outlined across this international CSR framework.

4 In their 2011 Communication, the European Commission define CSR as "The responsibility of enterprises for their impact on society"

5 <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2013:0207:FIN:EN:PDF>

6 http://ec.europa.eu/europe2020/europe-2020-in-a-nutshell/index_en.htm

UN Guiding Principles on Business and Human Rights

In June 2011, the UN Human Rights Council endorsed the UN Guiding Principles on Business and Human Rights (Resolution 17/4 of 16 June 2011). The Guiding Principles cover three broad Pillars:

- 1 The State's duty to protect human rights.
- 2 Businesses' responsibility to respect human rights, and
- 3 Access to remedy systems for those who feel that their human rights have been breached.

Ireland has a strong legislative base which supports the protection of human rights, including in the areas of labour law and equality. The Government believes that respect for, and upholding of, human rights should be a fundamental part of any company's CSR activities.

The 2011 European Commission Communication on CSR invited EU Member States to develop national plans for the implementation of the UN Guiding Principles. Aspects of the Guiding Principles are broader than the issues covered by this National Plan on CSR and consideration is being given as to how best to formulate a separate Government response to the implementation of the UN Guiding Principles.

National Legislation

There is a large body of Irish national legislation and regulation on a wide range of issues which are integral to CSR and which companies operating in Ireland already adhere to. These include employment rights legislation, occupational health and safety legislation, legislation governing equality and human rights issues, consumer and environmental protection regulations, legislation relating to the payment of taxes and duties, and associated obligations related to filing of returns. Some of these legislative obligations are in response to Ireland's commitments under EU legislation or other international agreements; others are based on our own national objectives, current and emerging national policies and priorities, and local standards. In addition, the National Standards Authority of Ireland has adopted the ISO 26000 guidance standard on social responsibility as an Irish standard (I.S. ISO 26000).⁷

Consumer Demand

In recent times, awareness of human rights and social and environmental issues amongst consumers has grown. The increased availability of information and deeper consideration by the general public of the impact of human activity on climate change, the sourcing of products from low-wage economies, and the human rights impact of business practices, have been greatly assisted by the advent of the internet and social media.

Consumers have become far more sophisticated buyers, and are increasingly aware of the social and environmental supply chain and background to their goods and services. Recent research conducted on behalf of Business in the Community Ireland found that 89% of those surveyed believe it is important that companies show a high degree of social and environmental responsibility, despite the country's economic difficulties⁸. This research illustrates that many Irish consumers are making responsible purchasing decisions and that it is critical for Irish businesses to respond to this demand through responsible business practices.

In response, businesses at every stage of the value chain are increasingly focussing on their own operations, and those of their suppliers, and on changes that are required to better meet human rights, social and environmental standards.

⁷ See www.standards.ie for the full published catalogue of standards published by NSAI.

⁸ 2012 Report of Consumer Attitudes in Ireland towards Corporate Social Responsibility, available at <http://www.bitc.ie/wp-content/uploads/2012/10/Report-of-Survey-of-Consumers-re-CR-20121.pdf>

3 The CSR Landscape in Ireland

Many enterprises across Ireland are already engaging in initiatives that support people, events and organisations in their local communities. They are also providing employment and contributing to the local economy by supporting local suppliers. It is also commonplace for Irish companies to invest in and support local clubs and sports and cultural activities. Much of this happens on an informal basis, but also in a more formal context through local Chambers of Commerce or other organisations, and through involvement in various local or national voluntary initiatives.

There is great variety in the nature and scope of CSR activity taking place across Ireland. Some businesses do not have an explicitly stated CSR policy, but are involved in valuable work informally in supporting their local community. Their close relations with employees and their local community often translate naturally into a responsible approach to business. Other, often larger, enterprises have dedicated CSR resources and CSR policies which are clearly stated and embedded in their core operations, with reports on CSR activities either within their annual report and accounts, or as separate stand-alone CSR reports. Some enterprises have sophisticated CSR policies and proactively engage across a range of CSR activities, for example supporting disadvantaged groups through education, work placement and/or volunteering programmes for their employees. Similarly, publicly sponsored programmes such as Plato Ireland⁹ have provided a basis for a business support network where large embracing "parent" companies engage with owner managers of SMEs for a mutual exchange of expertise and business development training at local level.

The breadth of CSR activity in Ireland is therefore widespread. Some of the activity is mapped by Business in the Community Ireland in their Business Impact Maps and Best Practice Database¹⁰, but there is much more on-going in every locality. It is our intention to more fully quantify the scale of this activity prior to the first formal review of this Plan, to give us a better baseline of the extent of CSR activity on the ground across Ireland. There are also a number of formal CSR programmes that companies participate in, for example:

› Business in the Community Ireland

Business in the Community Ireland (BITCI) is a non-profit body which organises a network of companies involved in CSR activities and operates the "Business Working Responsibly" quality mark¹¹. The Mark provides comprehensive guidance for organisations on Corporate Social Responsibility. BITCI also operates a number of individual schemes in which enterprises participate to support societal needs, such as the EPIC programme (Employment of People from Immigrant Communities) and the Ready for Work programme for disadvantaged groups, and the Schools Business Partnership programme. BITCI also represents Ireland at CSR Europe, the leading European business network for Corporate Social Responsibility.

› Chambers Ireland

Chambers Ireland promotes CSR amongst its member companies and sponsors annual CSR Awards to recognise the work being carried out by companies operating in Ireland - both Irish and multinationals - to improve the lives of their employees and to enhance the civic environment in which they operate.

9 <http://www.plato.ie/>

10 <http://www.bitc.ie/network-for-responsible-business-corporate-social-responsibility/best-practice-database/>

11 <http://www.bitc.ie/business-working-responsibly-mark-corporate-social-responsibility/>

SMEs and CSR

99% of the companies operating in Ireland are SMEs (less than 250 employees) and over 98% have less than 50 employees¹². CSR issues for SMEs are essentially the same as for larger companies; however involvement in CSR can be more challenging for smaller businesses as they are unlikely to have dedicated CSR resources. Therefore, the Government believes it is important that smaller companies are supported in understanding CSR and getting involved in CSR activities. The type of supports required by small businesses may also be different to those required by larger companies.

Chambers Ireland specifically recognises SMEs in its annual CSR Awards, while Business in the Community Ireland is currently working on developing a programme to support the development of CSR in SMEs.

A good starting point for SMEs is to conduct a review of their business using the CSR Pillars set out in this Plan, or other CSR resources available from organisations such as the Chambers of Commerce or Business in the Community. In relation to the international guidance standard, I.S. ISO 26000, a helpful user guide for SMEs is available from NORMAPME, a not-for-profit organisation dedicated to the interests of Small and Medium sized Enterprises in the European standardisation system. The guide is available at <http://www.normapme.eu/en/page/45/corporate-social-responsibility>.

Using these resources, a company can establish what the impacts of its business are in different areas, for example on environmental issues, how employees are treated, company relationships with its customers and suppliers, and any impacts of the business on its local and wider communities. Further details of information sources and practical guidance to assist SMEs with developing CSR are included in the Appendices to this Plan.

Role of Public Bodies

CSR activity is primarily industry-led and driven. However, the State has various regulatory roles that are relevant to CSR.

Many of the recommendations outlined in international CSR frameworks are already embedded in national legislation and policies and therefore are often not consciously regarded as CSR activities by companies, given their legislative or policy basis.

Examples include Employment and Equality Rights legislation, Company Law, the national Sustainable Development Framework, National Waste Policy, "Healthy Ireland" - the Framework for Improved Health and Wellbeing 2013-2025, and the Green Public Procurement Action Plan. Once legislative and regulatory frameworks are in place, the Government has the continuing role of monitoring their implementation, ensuring that breaches are dealt with properly, and offering opportunities for redress for those who are impacted when the statutory requirements are not complied with. Redress systems which are in place include the Employment Appeals Tribunal, Equality Tribunal, the Courts Services, Regulators, the Data Protection Commissioner, and the Ombudsman.

Through this National Plan, the Government aims to go beyond the legislative framework in its support for CSR. The State can help raise the profile of CSR by encouraging its proliferation across all industry, irrespective of size and sector. In this context, we will work to provide a supportive policy environment for sustainable and responsible business practices through increased partnership and collaboration with the enterprise sector and other stakeholders. The role which the Government's enterprise development agencies, such as Enterprise Ireland and IDA Ireland, can play in promoting CSR with client companies will be explored in this regard.

In tandem with this, the public sector also has a leadership role to play in acting as an exemplar of best practice in its multiplicity of roles as employer, purchaser, service provider, and in its engagement with communities.

12 CSO, *Business in Ireland 2011*

Role of NGOs

Non-governmental organisations can play an important role in Corporate Social Responsibility in a number of ways. Many are beneficiaries of CSR programmes through partnership with enterprises, and they can also act as CSR exemplars with regard to their own practices. They represent a broad range of interests across society and engage with a wide range of stakeholders to champion those interests. They can exert influence on other stakeholders through campaigning and advocacy and through monitoring and assessing the environmental and social impact of business.

4 Principles, Objectives and Delivery

Key Principles

Ireland's National CSR Plan is built on the following key principles:

> Voluntary nature of CSR.... yet embedded in core business operations

The European Commission promotes CSR as a voluntary approach by businesses to their 'responsibility for their impacts on society'. This approach goes beyond an organisation's statutory requirement to meet its legal obligations in respect of society and the environment. It supports enterprises putting in place processes which allow them to integrate social, environmental, ethical, human rights, equality and consumer concerns into their core business strategy.

The Irish Government endorses this voluntary nature of CSR, while recognising that it has a role to play in encouraging and supporting the adoption of socially and environmentally responsible attitudes and practices by enterprises.

> Shared vision of CSR

An objective of the National Plan is to create a shared vision and understanding of CSR in Ireland which is flexible enough to be adopted across the varied spectrum of enterprises operating here. Over 99% of all enterprises in Ireland are SMEs. These companies employ over 800,000 people. We also have a large number of multinational enterprises operating here. There are differing levels of CSR maturity and resources within and across our enterprises. However, it is important that we engender a shared understanding of CSR with dissemination of core best practice principles across our enterprise base.

> Accessible to all

CSR should apply to organisations of all sizes and sectors. We recognise that the extent of the processes that are put in place in any particular organisation will depend on factors such as the size of the enterprise and the nature of its operations. For most small and medium-sized enterprises, especially microenterprises, CSR is likely to remain informal and intuitive, whereas larger enterprises may have dedicated CSR resources. In addition, there may be CSR initiatives of relevance to individual sectors. For example, the EU has supported case studies of CSR in various sectors such as textiles, construction and the pharmaceutical sectors¹³.

> Multidimensional and holistic approach to CSR

Mirroring to a large extent the core subjects of ISO 26000, we recognise the broad spectrum of areas covered by CSR and have defined five Pillars in our National Plan. This will provide a framework for the coherent analysis of CSR practices across enterprises as well as in the public sector.

13 http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/industrial-sectors/index_en.htm

› Regular review process

We will provide appropriate review and consultation mechanisms to ensure our Plan remains relevant to the changing business environment and evolving international best practice in CSR. Developing appropriate voluntary metrics for measuring the prevalence of CSR in Irish businesses will also be explored. In addition to on-going referencing against international developments in relation to CSR, the Plan will be formally reviewed every three years, in consultation with key stakeholders.

Objectives

The key objectives for our National Plan on CSR are to:

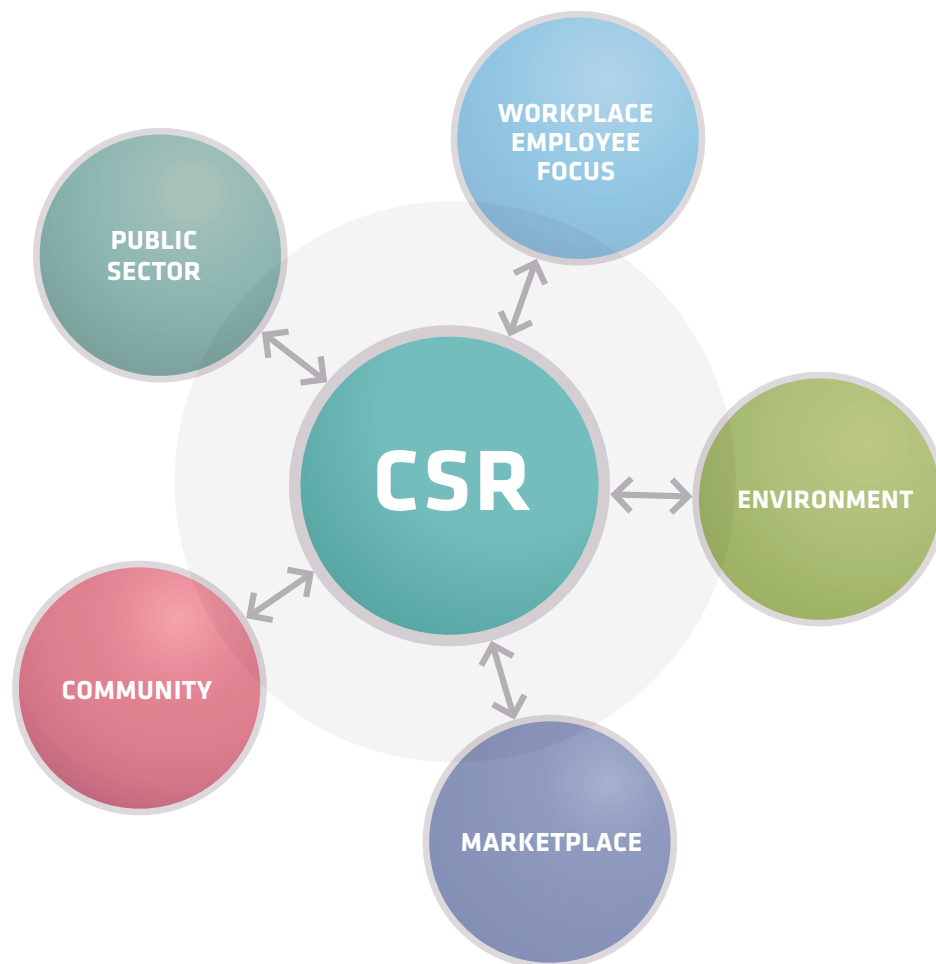
- › Increase awareness of CSR, its value to businesses and to society as a whole.
- › Encourage enterprises to develop and implement CSR policies and practices and mainstream them into their core business operations.
- › Encourage more small and medium-sized enterprises to build CSR capacity.
- › Increase transparency and reporting of CSR activity by enterprises operating in Ireland.
- › Anchor CSR practices in public bodies in the context of their own operations.

Delivery

To drive and oversee these objectives, the Government will establish a CSR Stakeholder Forum which will comprise representatives from the business sector, the public sector and the community sector. Recognising the role that CSR can play in enhancing national and enterprise-level competitiveness, the Stakeholder Forum will be convened by the Department of Jobs, Enterprise and Innovation.

5 Pillars of Ireland's National CSR Plan

Ireland's National CSR Plan focusses on 5 key Pillars:



We have identified these core Pillars with reference to best practice CSR in Ireland and internationally.

Many of these Pillars incorporate legislative or other regulatory requirements applicable to all companies or citizens, while other requirements are sector-specific. However, the main focus is on those areas where companies can go beyond their statutory requirements.

The following sections of this Plan outline key policy instruments and guidance which are available to assist companies wishing to take further steps in each area. Examples are also provided of the types of voluntary initiatives or schemes in existence at enterprise level which support best practice in CSR. The examples are not intended to be exhaustive, but rather, provide a sense of the nature and breadth of activity taking place in the CSR arena.

5.1 Workplace Pillar



Conditions of employment and the workplace environment underpin successful businesses. For Ireland to attract and retain the best talent, we must demonstrate a commitment to good workplace practices. Motivated and engaged employees are better able to deliver productivity, good customer service and innovation, which contribute to business success and support the overall reputation of the business.

There is already a wide range of national and EU legislation guiding the CSR Workplace Pillar. However, CSR best practice highlights the importance of proactive and strategic HR policies which go beyond compliance and incorporate a focus on employee participation, wellbeing, training and career development opportunities. There are many examples of companies in Ireland which provide a wide range of innovative best practice CSR initiatives for their employees, including Employee Assistance programmes, flexible working arrangements, promotion of diversity, staff consultation fora, worker directors, collective bargaining, etc. Active management of equality and diversity measures has been positively associated with measurably better business performance – specifically with higher levels of labour productivity, business innovation and employee retention.¹⁴

14 Patrick C. Flood, et al. (2008) *New Models of High Performance Work Systems: The Business Case for Strategic HRM, Partnership and Diversity and Equality Systems* Dublin : The Equality Authority and the National Centre for Partnership and Performance. See also Claire Armstrong, et al., 'The impact of diversity and equality management on firm performance: beyond high performance work systems', *Human Resource Management*, vol. 49, No. 6, pp. 977-998 November/December 2010.

In addition to the information resources provided by the State Workplace Relations¹⁵, many business associations in Ireland (IBEC, ISME, Small Firms Association, Chambers Ireland, etc.) also provide a range of services and advice on HR best practice in all of the workplace topics. The "Excellence Through People"¹⁶ Scheme and the "Business Working Responsibly Mark" provide comprehensive frameworks for enterprises to benchmark their workplace practices and seek improvements. There are also a number of professional bodies such as the Chartered Institute of Personnel & Development which enterprises can join, which provide best practice information on the latest developments in HR as well as practical advice on workplace practices.

The State is active in this area through a variety of instruments, including legislation, provision of information, regulation, and in its own role as an employer.

15 As a result of a root and branch reform of Ireland's State five workplace relations bodies, Workplace Relations will become a one-stop-shop for information on employment rights and the resolution of first instance workplace disputes.

16 See <http://www.nsai.ie/Our-Services/Certification/Excellence-Through-People.aspx>

WORKPLACE

From Legislative Obligations.....to Best Practice Initiatives

Key Policy Instruments and Guidance	Sample Best Practice CSR Activities
CONDITIONS OF EMPLOYMENT	
<p>Statutory Obligations, e.g.:</p> <ul style="list-style-type: none"> > Payment of Wages Act, 1991 > Protection of Employees (Part-Time Work) Act, 2001 > National Minimum Wage Act, 2000 > Protection of Young Persons in Employment Act, 1996 > Terms of Employment (Information) Act, 1996 > Industrial Relations Acts <p>Guidance Documents, e.g.:</p> <ul style="list-style-type: none"> > Code of Practice on Access to Part-Time Working (S.I. No. 8 of 2006) > Code of Practice for Protecting Persons Employed in other People's Homes (S.I. No. 239 of 2007) > Code of Practice for Employers and Employees on the Prevention and Resolution of Workplace Bullying (Health & Safety Authority (HSA)) 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Company HR policies ✓ Transparency in terms and conditions, reward practices, etc. ✓ Training and career development opportunities ✓ Company bonus and Pension Schemes ✓ Health related benefits ✓ Sports and Social benefits ✓ Workplace Innovation Programmes ✓ Participation in workplace improvement and benchmarking programmes, e.g. 'Great Place to Work', 'Excellence Through People'

EQUALITY & DIVERSITY/WORK LIFE BALANCE

<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > Employment Equality Acts 1998 – 2011 <p>Guidance Documents e.g.:</p> <ul style="list-style-type: none"> > National Women's Strategy 2007-2016 > Code of Practice on Sexual Harassment and Harassment at Work (The Equality Authority) > Code of Practice on Achieving Equality in Intercultural Workplaces (The Equality Authority) 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Equality and Diversity policies ✓ Equality Training and Awareness programmes ✓ Proactive promotion of equality and diversity issues in the workplace ✓ Employment equality reviews and Action Plans ✓ Positive action to cater for employees who have special needs ✓ Equal pay audits ✓ Equality management committee ✓ Dignity at Work Charter ✓ Flexible working arrangements
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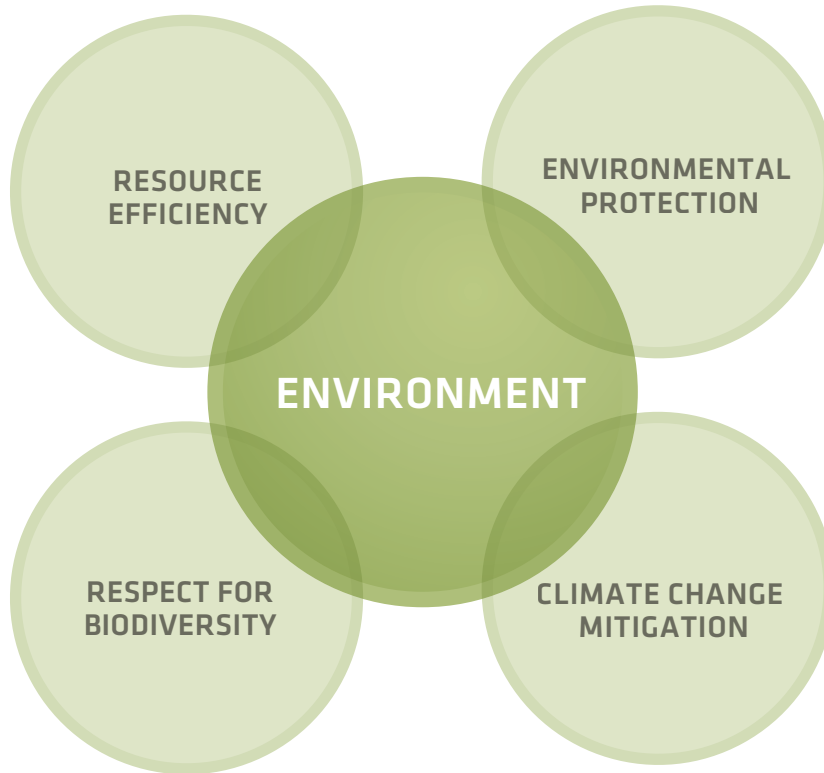
EMPLOYEE HEALTH & WELL BEING

<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > Organisation of Working Time Act, 1997 > Safety, Health and Welfare at Work Act, 2005 > Safe Pass Regulations <p>Guidance Documents, e.g.:</p> <ul style="list-style-type: none"> > Code of Practice for Employers and Employees on the Prevention and Resolution of Workplace Bullying (HSA) > Safety Signs at a Place of Work (HSA) > Healthy Ireland – the Framework for Improved Health and Wellbeing 2013-2025 (Dept. of Health) > BeSMART.ie - Business electronic Safety Management And Risk assessment Tool (HSA) > Workplace Health Toolkit for Small Businesses (HSA) > Safe System of Work Plan (SSWP) for Construction > Staying Fit for Farming, a health booklet for farmers (National Centre for Men's Health, Institute of Technology, Carlow) 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Company Health and Safety policies ✓ Staff Wellbeing strategies and programmes, e.g. health screening ✓ Employee Support Services ✓ Flexible working arrangements ✓ Participation in award schemes, e.g. 'Excellence Through People', 'Great Place to Work' ✓ Guidance on workplace stress for employers and employees ✓ Agreed Company Strategy on dealing with bullying complaints
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EMPLOYEE CONSULTATION & COMMUNICATION

<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > Employees (Provision of Information and Consultation) Act, 2006 > Protection of Employment Act, 1977 <p>Guidance Documents, e.g.:</p> <ul style="list-style-type: none"> > Code of Practice on Information and Consultation (S.I. No. 132 of 2008) 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Employee consultation and involvement (e.g. Staff Consultation Fora and Partnership Committees) ✓ Communication channels with staff (e.g. Employee Handbooks, Intranet) ✓ Change management practices ✓ Organisation culture ✓ Trade union/employee representative fora
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5.2 Environment Pillar



The Environmental Pillar describes activities that can be taken to mitigate negative impacts on the environment such as avoidance of pollution, reducing greenhouse gas emissions, recycling, waste and energy efficiency measures. Our focus in this Pillar is on two aspects – macro-level benefits and enterprise-level benefits.

At a macro level, the development of the 'Green Economy' presents an opportunity for growth, competitiveness and employment creation, while providing goods and services in a sustainable way which reduces negative impacts on the environment. Key drivers in this area include emissions reduction targets, renewable energy targets (for electricity, transport and heating), energy efficiency targets, increasing fossil fuel prices, environmental legislation, and consumer preferences.

Our Sustainable Future, a Framework for Sustainable Development for Ireland, published by the Government in June 2012, sets out the range of environmental, economic and social measures required to move the agenda forward from vision to reality. The Government also published a Policy Statement on Growth and Employment in the Green Economy *Delivering our Green Potential* in 2012. This Policy Statement identifies opportunities in the Green Economy for sustainable economic growth and sets out how the Government is supporting the development of this sector, which has synergies with the CSR agenda. As regards the international dimension, Ireland has endorsed the outcome of the Rio+20 Conference, *The Future We Want*, which acknowledges the importance of corporate sustainability reporting.

At the enterprise level, companies must comply with legislation to reduce environmental impacts but they can also voluntarily exercise responsibility to further negate such impacts. The environmental impact of business initiatives can often affect communities. Meaningful consultation, participation and dialogue are therefore, essential to ensure company development plans are harmonious and benefit all. In addition, CSR measures in this sphere can also generate economic benefits for enterprises, for example in reduced waste and energy consumption, but there are also less quantifiable benefits such as enhanced reputational value from good environmental practice. There are numerous examples of best practice initiatives being taken by Irish companies in this sphere, such as waste reduction programmes, initiatives to reduce carbon footprint, and local environmental rehabilitation initiatives.

The websites of the Environmental Protection Agency (www.epa.ie) and the Sustainable Energy Authority of Ireland (www.seai.ie) provide guidance to companies – large and small – on how to improve their environmental footprint. In addition, GreenBusiness.ie provides practical support and advice to companies on how to deliver resource efficiency improvements and cost savings through waste prevention and reductions in water and energy consumption.

Ireland is a signatory to the Aarhus Convention which requires public sector bodies to provide information on environmental issues and lays down a set of basic rules to promote the involvement of citizens in environmental matters and improve enforcement of environmental law. The Department of the Environment's website (<http://environ.ie/en/Environment/AarhusConvention/>) provides information in relation to the Aarhus Convention and practical guidance on accessing environmental information for both public authorities and members of the public.

At an international level, the website of the World Business Council for Sustainable Development (www.wbcsd.org), a CEO-led, global association of some 200 international companies dealing exclusively with business and sustainable development, provides a resource base of knowledge and best practice on CSR issues.

In addition, the G4 Global Reporting Initiative (GRI) Sustainability Reporting Guidelines¹⁷ offer Reporting Principles, Standard Disclosures and an Implementation Manual for the preparation of sustainability reports. The Guidelines also offer an international reference for all those interested in the disclosure of governance approach, and of the environmental, social and economic performance and impacts of organisations.

17 <https://www.globalreporting.org/resourcelibrary/GRIG4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf>

ENVIRONMENT

From Legislative Obligations.....to Best Practice Initiatives

Key Policy Instruments and Guidance

Sample Best Practice CSR Activities

ENVIRONMENTAL PROTECTION

Key Policy Instruments and Guidance	Sample Best Practice CSR Activities
<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > Environmental Liability Directive 2004 > Environmental Impact Assessment Directive 2011 > Waste Water Discharge (Authorisation) Regulations 2007 > Environmental Protection Agency (EPA) Licences/permits > Aarhus Convention Regulations <p>Guidance Tools, e.g.:</p> <ul style="list-style-type: none"> > "Green Business" supports (www.greenbusiness.ie) > Website guidance, e.g. www.epa.ie, www.seai.ie > Producer Responsibility Initiatives > Access to Information on the Environment Guidelines (at www.environ.ie) 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Environmental Management Standards ✓ Transparency in reporting ✓ Responsible/sustainable supply chain policies ✓ Environmental awareness training ✓ Green Team initiatives ✓ Resource use management (e.g. company policies on energy, water use, etc.)

CLIMATE CHANGE AND GHG EMISSIONS

Key Policy Instruments and Guidance	Sample Best Practice CSR Activities
<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > Impending Climate Action and Low Carbon Development Bill > Climate and Energy Package – Emissions Reduction Targets, Renewable Energy Targets, Energy Efficiency targets > EU Directives e.g. Renewable Energy, Emissions Trading Scheme, Energy Efficiency <p>Guidance Documents, e.g.:</p> <ul style="list-style-type: none"> > EU Commission Roadmap for a competitive low carbon economy by 2050 > Green Public Procurement Action Plan > National Climate Adaptation Framework 2012 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Transparency in disclosure of emissions data ✓ Employee, Customer and supplier awareness initiatives ✓ Proactive policies on CO₂ reduction ✓ Green Supply chains/logistics policies ✓ Promotion of behavioural change and energy efficiency measures

RESPECT FOR BIODIVERSITY

<p>Guidance Documents, e.g.:</p> <ul style="list-style-type: none"> > EU Biodiversity Strategy to 2020 > National Biodiversity Plan: Actions for Biodiversity 2011-2016 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Risk management policies incorporating respect for biodiversity ✓ Consultation processes with local stakeholders
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RESOURCE EFFICIENCY – WATER, WASTE, ENERGY

<p>Statutory/National Obligations e.g.:</p> <ul style="list-style-type: none"> > EU Energy Efficiency Directive, 2012 > Second National Energy Efficiency Action Plan, 2013 > Bioenergy Action Plan, 2007 > Food Waste Regulations, 2010 > Water Services Act, 2013 <p>Guidance Documents, e.g.:</p> <ul style="list-style-type: none"> > Our Sustainable Future – a Framework for Sustainable Development in Ireland > Green Tenders – Green Public Procurement Action Plan 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Use of renewable energy for electricity, heating and transport ✓ Recycling centres and initiatives ✓ Energy efficiency in buildings and transport (e.g. eco-driving) ✓ Resource use management (e.g. policies on energy, water use) ✓ Effective monitoring and reporting mechanisms ✓ Eco Design of Products ✓ Energy Management Standards, e.g. I.S. EN ISO 50001
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5.3 Marketplace Pillar



The Market Place Pillar relates to how an organisation manages its relationship with its customers, business partners and suppliers. Buying and selling products or services is a core part of business - ensuring this is done in an ethical and sustainable manner in today's business environment is key to a company's reputation and long-term viability. This Pillar is principally about the consideration of the impacts of the production and/or sourcing of a company's goods and services on society and the environment.

The operating practices of a company pursuing CSR should have a high level ethical dimension, as this is then reflected in how it conducts its business and relationships with the marketplace. An enterprise's Mission Statement, values and corporate objectives is one of the means of signalling its ethical intentions and the manner in which it conducts its business. An enterprise can have explicit corporate governance structures in place and transparency in how it reports on and communicates both its successes and its failures.

There are many examples of companies operating in Ireland with strong corporate governance structures, codes of practice, self-regulation processes and with internal and external quality management systems in place which ensure best practice in how they are managing their marketplace relations.

More and more large businesses are setting standards which must be met if suppliers want to be part of the value chain. These standards relate, for example, to the non-use of suppliers that violate human rights, adequate wages and conditions of employment, the traceability of food products, the use of recyclable packaging, the carbon footprint of suppliers, responsible labour practices, etc. Such standards are increasingly demanded by consumers and often lead to high quality products that are also less impactful on the environment. It is important that enterprises undertake due diligence to ensure their suppliers adhere to appropriate standards. Expectations of suppliers should be clearly defined.

Companies at the top of the supply chain also have a duty in their relationship with their suppliers in terms of fair treatment and not abusing a position of dominance. This level of transparency should also characterise a company's relationship with its customers, including treating them with integrity, for example in advertising and marketing practices. Fair operating practices where transparency and trust are fostered enable an enterprise to manage risk and future-proof its goods or services.

MARKETPLACE

From Legislative Obligations.....to Best Practice Initiatives

Key Policy Instruments and Guidance	Sample Best Practice CSR Activities
CUSTOMER RELATIONS	
<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > Data Protection Act, 2003 > Variety of consumer legislation incl. Consumer Protection Act, 2007 and Sale of Goods and Supply of Services Act, 1980 > Employment Equality Acts 1998-2011 > Consumer Protection Code, 2012 > Equal Status Acts 2000-2012 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Customer/Stakeholder fora ✓ Customer Charters, Codes of Conduct ✓ Customer feedback mechanisms ✓ Staff training on consumer policies, including equality and diversity ✓ Equal status policy ✓ Use of different format (e.g. Braille, plain English) and languages to communicate with customers ✓ Providing reasonable accommodation for customers with disabilities ✓ Ensuring the diversity of the population is represented in market research, advertising etc. ✓ Equality audit and action plan
FAIR OPERATING PRACTICES	
<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > Competition Acts and Amendment Acts > Company Directors Obligations > Protected Disclosures Bill, 2013 (Whistleblowers protection legislation) > EU Late Payments Directive > Prompt Payments Legislation > Tax and Duty compliance <p>Guidance Tools, e.g.:</p> <ul style="list-style-type: none"> > Corporate Governance Association of Ireland: Code of Professional Conduct > UN Principles for Responsible Investment (PRI). Engagement with companies to encourage improved disclosure and management of Environmental, Social and Governance issues that are important for long-term value creation. > UN Guiding Principles on Business and Human Rights > Credit Review Office > OECD Anti-Bribery Convention > Information services/leaflets available at www.revenue.ie 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Company ethics, Mission Statement and corporate culture ✓ Corporate governance procedures, Codes of Conduct, Ethics Committee ✓ Company policies on fair competitive market practices ✓ Proactive disclosure of financial and non-financial information ✓ Proactive contribution of professional bodies such as the accountancy and legal professions on CSR issues (e.g. advice, seminars) ✓ Fair and ethical marketing. Proactive compliance with Advertising Standards Code ✓ Participation in Global Reporting Initiative ✓ Commitment by Asset Owners, Investment Managers and Investment Service Providers to the Principles for Responsible Investment ✓ Non-use of overseas suppliers that violate human rights

SUSTAINABLE SUPPLY CHAINS

<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> ➤ EU and National Public Procurement Regulations (applicable to public bodies) <p>Guidance Tools, e.g.:</p> <ul style="list-style-type: none"> ➤ Green Tenders – Green Public Procurement Action Plan ➤ I.S. ISO 26000 guidance standard ➤ UN Guiding Principles on Business and Human Rights 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Responsible supply chain policies e.g. Standards of Conduct for Suppliers ✓ CSR criteria in assessment of suppliers, e.g. Policies supporting use of local suppliers, social clauses ✓ Active 'Green Procurement' policies ✓ Transparent supplier assessment mechanisms ✓ Ethical treatment of suppliers
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PRODUCT QUALITY & INFORMATION

<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> ➤ Variety of product safety legislation including the General Product Safety Directive and various EU Sector specific Directives (e.g. Toys) ➤ CE marks ➤ Various sectoral legislation e.g. Chemicals Regulations (Reach) and food sector 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Internal quality management systems ✓ I.S. ISO 9000 Quality management systems ✓ Consumer Feedback mechanisms to identify and address issues ✓ Investment in Product R&D ✓ Active dissemination of quality related issues ✓ Proactive compliance with Industry Codes of Practice ✓ Origin Green Mark
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5.4 Community



Enterprises are stakeholders in their communities and often share common local concerns. Each community is unique and an organisation's engagement with its community is part of a long term relationship which can have far reaching positive impacts for both the company and the community in which it operates. CSR in the context of the Community Pillar can go from financial support right through to empowering of local communities and fostering of partnerships for social inclusion.

Many enterprises in Ireland engage with and support their local communities through a variety of means. These include funding of community projects, sponsorship of local clubs, and volunteering by employees in education activities and other outreach initiatives during working hours.

Under this Pillar, enterprises have a significant opportunity to support economic and social development and to align their activities with Government priorities. In particular, they can provide opportunities for unemployed people and other vulnerable and marginalised groups to access employment through skills development, work experience and employment programmes.

There is already much activity under way in this sphere, but there is further scope for CSR programmes under this Pillar which can be explicitly linked to national policies and priorities, particularly the Action Plan for Jobs, Pathways to Work, the National Action Plan for Social Inclusion and the Youth Guarantee. The CSR Stakeholder Forum to be established under this Plan will provide an opportunity to explore the potential for further corporate sector involvement in social inclusion, skills development and the provision of employment opportunities in a targeted way.

There is already a strong tradition of support for employment and training initiatives at local level by Irish enterprises, with many companies and organisations involved in best practice initiatives. Examples include Feeding Ireland's Future¹⁸, Positive2Work's Advantage programme¹⁹, Fast Track to IT (FIT)²⁰, Supported Employment for people with disabilities, and programmes being undertaken by bodies such as Business in the Community Ireland and the Forum on Philanthropy and Fundraising²¹.

In addition, locally based programmes such as Plato have demonstrated the importance of peer group networking opportunities at local level and shown how the CSR capacity of SMEs can be built by sharing experience between SMEs, and also by large and small businesses collaborating together within the same community.

Other initiatives through which enterprises support social inclusion include The Bia Food Initiative²² and the Crosscare Food Bank²³. These are social initiatives to address food poverty by facilitating the transfer of surplus food from food-related businesses to charities, matching surplus food production with those in need, fostering community action and voluntary participation. In similar initiatives, companies support programmes for development of school meals and breakfast clubs.

A pilot initiative to address financial exclusion offered a basic payment account (the Standard Bank Account) in three locations and potential providers including An Post are now working to optimise the availability of the Standard Bank Account nationally.²⁴

While communities benefit from these initiatives, there are also benefits to business, as enterprises build relationships and trust which may be helpful to them in gaining future support from communities for company development initiatives. Meaningful consultation with, and participation of, stakeholders ensures their views are seriously considered and acted upon where appropriate. This engagement with local stakeholders can also help build reputation and social trust and provide customer insights into the business, leading to future product and service development.

Social enterprises play an important role in tackling social, economic or environmental issues and have played a key role in Irish society for many years. There is an opportunity for private industry to engage more in social enterprise through a range of partnership CSR activities, for example capability building programmes and financial support to social enterprises.

Many public bodies also strongly support community initiatives through the services they provide, for example delivery of local employment services, support for community enterprises, volunteering, etc. Similarly, business schools, universities and other educational institutions play a role in highlighting CSR principles and in contributing to building the necessary capacity for relevant CSR strategies within a locality or region.

18 See <http://www.ecireland.ie/feeding-irelands-future-page.html>

19 <http://www.positive2work.ie/index.php/ministerburtonlaunchestheadvantageprogramme>

20 <http://www.fit.ie/>

21 The Forum has set out a target to increase philanthropic giving by ten per cent year-on-year in Ireland from the level of approx. €500m in 2012 to €800m in 2016.

22 <http://www.biafoodbank.ie>.

23 <http://www.crosscare.ie/crosscarefoodbank.ie/>

24 <http://www.kildarestreet.com/wrans/?id=2013-05-21a.93>.

COMMUNITY

From Legislative Obligations.....to Best Practice Initiatives

Key Policy Instruments and Guidance	Sample Best Practice CSR Activities
EMPLOYMENT CREATION AND SKILLS DEVELOPMENT	
<p>Guidance and Policy Documents:</p> <ul style="list-style-type: none"> > Action Plan for Jobs > EU Youth Employment Initiatives > Youth Guarantee > Pathways to Work 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Pre-employment training programmes, e.g. Feeding Ireland's Future ✓ Supported Employment for people with disabilities ✓ Regional Youth Services ✓ Chambers of Commerce Initiatives ✓ Foróige Entrepreneurship NFTE (Network for Teaching Entrepreneurship) ✓ "Hireland" initiative

COMMUNITY ENGAGEMENT

<p>Guidance and Policy Documents, e.g.:</p> <ul style="list-style-type: none"> > EU Social Business Initiative 2011 > Putting People First – Action Programme for Effective Local Government 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Incorporation of modules on CSR in the curricula of business schools, universities and other education institutions ✓ Peer group networking among large and small businesses at community level (e.g. Plato, Chambers of Commerce programmes) ✓ Stakeholder fora/partnerships with community and equality/social justice groups ✓ Outreach education programmes ✓ Pro-bono service schemes ✓ Company Newsletters, open days for local communities ✓ Involvement in community initiatives such as Tidy Towns ✓ Origin Green 'Social Sustainability' Clause
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SOCIAL INCLUSION

<p>Guidance and Policy Documents:</p> <ul style="list-style-type: none"> > National Action Plan for Social Inclusion 2007-2016 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Targeted social inclusion employment programmes, e.g. Ready for Work and EPIC ✓ Employment of most marginalised groups ✓ Food Banking
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EMPLOYEE INVOLVEMENT

<p>Guidance documents, e.g.:</p> <ul style="list-style-type: none"> > Volunteer Ireland Factsheets and Guidelines 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Employee volunteering and secondment programmes ✓ Employee nomination of community groups for company support ✓ Fundraising initiatives for charitable/ community causes
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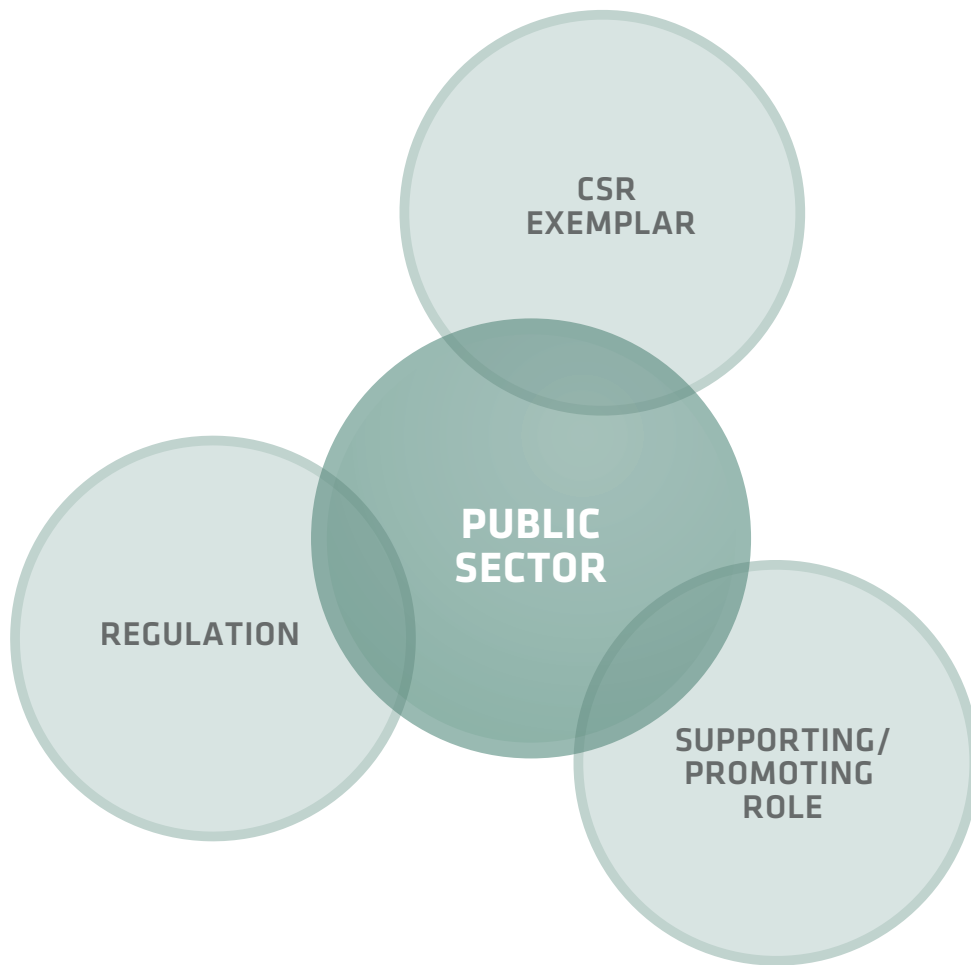
PHILANTHROPY & SPONSORSHIP

<p>Statutory Obligations, e.g.:</p> <ul style="list-style-type: none"> > Charities Act, 2009 <p>Guidance Tools, e.g.:</p> <ul style="list-style-type: none"> > Resources/Guidance from Philanthropy Ireland > Forum on Philanthropy and Fundraising 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Charitable donations policies, e.g. dedicated Charity partners ✓ Charitable funds and Awards schemes ✓ Facilitation of staff donations to charitable causes, e.g. through payroll and on-line platforms ✓ National "Giving Campaign" ✓ Creation of a National Social Innovation Fund
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SOCIAL ENTERPRISE & SOCIAL ENTREPRENEURSHIP

<p>Guidance Documents, e.g.:</p> <ul style="list-style-type: none"> > Forfás Report on Social Enterprise, 2012 > EU Social Business Initiative, 2011 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Young Social Innovators Programmes ✓ Business support for social entrepreneurs ✓ Social Entrepreneurship Ireland Awards ✓ Skills development programmes for local community groups ✓ Crowdfunding ✓ Foróige Entrepreneurship NFTE Programme (Network for Teaching Entrepreneurship)
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5.5 Public Sector



The Public sector has a dual role in the CSR agenda. All public bodies exist to provide a service to the public and/or communities. They have a complexity and variety of functions, but all provide a service and are responsible to different sets of stakeholders. The very nature of public service reflects many principles of social responsibility – accountability, transparency, respect for differing stakeholders interests. Therefore, in the provision of its own services and in its role as an employer, the State has the opportunity to act as an exemplar in CSR practice and lead by example in adhering to CSR principles. Public authorities can set an example through a range of mechanisms, including promotion and provision of information on CSR, and in their own role as purchasers, etc.

Another core function of Government, as highlighted throughout the Plan, is to regulate to ensure the safe, effective and efficient operation of society – for citizens and enterprises alike. Much of the State's regulation underpins the core principles of CSR.

The public sector can support CSR through market mechanisms for enterprises that are socially responsible, for example through environmental and other criteria in areas of public procurement selection.

The public sector also has a role in endorsing and supporting the concept of CSR in enterprises. Throughout the period of this first National Plan on CSR, we will explore the role which the State's enterprise development agencies and Government Departments can play in collaboration with the enterprise sector to increase the promotion of CSR principles across the economy.

A growing area in CSR is the concept of socially responsible investment (SRI) where investment decisions are made with reference to environmental, social and governance criteria in tandem with achieving financial objectives. This can be supported by the Government through its own investment decisions. The National Pensions Reserve Fund (NPRF) is a signatory to the UN Principles for Responsible Investment.

At the level of the international community, the Government's Irish Aid programme provides assistance to developing countries as an integral part of Ireland's wider foreign policy. Ireland supports development programmes in over 90 countries around the world, with a particular focus on sub-Saharan Africa.

The policy on International Development, *One World, One Future* focuses sharply on the poorest countries and communities in Sub-Saharan Africa and on three goals: reducing hunger, building sustainable growth and good governance. An important priority in the policy is to support the building of better governance and accountability as well as the protection and promotion of human rights.

In addition, Ireland, as an EU Member State and Party to the United Nations Framework Convention on Climate Change, shares the developed country goal of mobilising US\$100 billion per annum in climate finance to developing countries by 2020 from a variety of sources (public, private, bilateral, multilateral, innovative and alternative).

PUBLIC SECTOR

From Legislative Obligations.....to Best Practice Initiatives

Key Policy Instruments and Guidance

Sample Best Practice CSR Activities

PUBLIC SECTOR AS AN EXEMPLAR

Key Policy Instruments and Guidance	Sample Best Practice CSR Activities
<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> › European Convention on Human Rights Act, 2003 › Employment Equality Acts 1998-2011 › Equal Status Acts 2000-2012 › Freedom of Information Acts › Data Protection Acts › Disability Act, 2005 › Tax and duty compliance <p>Guidance Tools, e.g.:</p> <ul style="list-style-type: none"> › Codes of Practice published by The Commission for Public Service Appointments › Recruitment and Selection Toolkit produced by The Public Appointments Service › National Women's Strategy 2007-2016 › Public Procurement Policy › The Centre for Excellence in Universal Design (CEUD) › Code of Practice on Accessibility of Public Services and Information provided by Public Bodies (National Disability Authority) › Guides to Human Rights for the Civil and Public Service (Irish Human Rights Commission) › Department of Public Expenditure and Reform Circulars on work-life balance arrangements › Information services/leaflets available at www.revenue.ie 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Transparency reporting through Strategy Statements and reporting mechanisms e.g., Annual Reports, Oireachtas Committees ✓ Best Practice Human Resource Management ✓ Stakeholder consultation processes ✓ Customer Action Plans and Charters ✓ Health and Safety initiatives ✓ Resource Management policies, e.g. Walk to Work, Green Teams ✓ Employment targets for People with Disabilities ✓ Proactive Gender equality targets, e.g. 40% target for female representation on State Boards ✓ Equality policies ✓ Human rights, equality and diversity training for staff and related stakeholders ✓ National Pensions Reserve Fund – signatory to 'Principles of Responsible Investment' ✓ Participation in Excellence Through People Scheme ✓ Targets for 33% reduction in energy costs by 2020 ✓ Initiatives to increase SME access to public procurement (e.g. Meet the Buyer events, Guides for Buyers and Suppliers)

SUPPORTING AND PROMOTING CSR

<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > Aarhus Convention Regulations <p>Guidance Tools, e.g.:</p> <ul style="list-style-type: none"> > CSR National Plan > Green Public Procurement Action Plan > Sustainable Development Framework 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Implementation of Policies supporting sustainable business, e.g. GreenBusiness.ie. ✓ Engagement with CSR bodies and schemes (e.g. Business in the Community Ireland, CSR Europe, Chambers Ireland Award schemes) ✓ Ministerial endorsement of CSR events ✓ CSR Stakeholder Forum ✓ Guidelines for equality in enterprises, dealing with both equality and diversity in employment and in relation to customers
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REGULATION

<p>Statutory Obligations e.g.:</p> <ul style="list-style-type: none"> > National and EU Legislation across five CSR Pillars > Sectoral Regulators, e.g. ComReg, CER, Central Bank of Ireland > Cross-cutting Regulators, e.g. Data Protection Commissioner, Ombudsman, Equality Authority. 	<p>Best Practice, e.g.:</p> <ul style="list-style-type: none"> ✓ Voluntary Codes of Conduct ✓ National Guidance documents and policies.
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6 Next Steps... Priority Actions

As outlined in Section 4, we have set ourselves a series of objectives for our first National Plan as set out below.

- › Increase awareness of CSR, its value to businesses and to society as a whole.
- › Encourage enterprises to develop and implement CSR policies and practices and mainstream them into their core business operations.
- › Encourage more small and medium-sized enterprises to build CSR capacity.
- › Increase transparency and reporting of CSR activity by enterprises operating in Ireland.
- › Anchor CSR practices in public bodies in the context of their own operations.

Given the principle of voluntarism which underpins CSR, fulfilling these objectives can best be achieved through a collaborative approach between the State sector, enterprise and other key stakeholders, drawing on the insights, experience and resources that each party has to contribute. While the aim is to work towards achieving these objectives progressively over the period to 2016, the Government is committed to implementing the following actions as a matter of priority in 2014:

- › We will, in the first half of 2014, establish a CSR Stakeholder Forum to inform further development of the CSR policy framework in Ireland and ensure that this Plan remains relevant to evolving international best practice and thinking. The Forum will comprise representatives of the business sector, key Government Departments and agencies and the community sector. It will be convened by the Department of Jobs, Enterprise and Innovation.
- › Through the National Standards Authority of Ireland, we will establish an indicative baseline of CSR activity in Ireland. This work will commence in Quarter 1 2014.
- › We will collaborate with key stakeholders to raise awareness of CSR and disseminate best practice CSR, including through the promotion of this National Plan and the provision of CSR resources on the website of the Department of Jobs, Enterprise and Innovation.
- › We will encourage and support the development by key CSR bodies of programmes to develop CSR in the SME sector.
- › We will explore the role which the Government's enterprise development agencies, such as Enterprise Ireland and IDA Ireland, can play in promoting CSR with client companies.
- › We will benchmark awareness of the CSR agenda in the public sector and identify practical actions that can be taken to increase CSR practices and principles in the sector.
- › We will support sustainable business models through public policy supports, e.g. green procurement, initiatives to increase SME access to public procurement, etc.

7 Review of National Plan

This is Ireland's first National Plan on Corporate Social Responsibility. While it outlines the strong base on which CSR operates in Ireland, the evolving nature of CSR policy and practices both nationally and internationally would indicate that regular review of the existing environment and emerging best practice are necessary to ensure that the National Plan remains relevant and effective.

The CSR Stakeholder Forum which is being established under the Plan will provide a framework to monitor the progress of the Plan on an on-going basis and to ensure its relevance to evolving national and international perspectives on CSR. The Stakeholder Forum can also help to advise on the development of potential voluntary metrics for measuring the prevalence of CSR in Ireland. The National Plan will also be subject to Peer Review at EU level.

In addition, it is intended that this National Plan will be more formally reviewed on a regular basis (no less than every three years), with the first review due to be undertaken in 2016. The review will include a consultation process and will ensure that our CSR National Plan remains relevant to changing environmental conditions and evolving international best practice.

Appendix I

Summary of International Guidelines on CSR

The European Commission encourages enterprises to base their approach to Corporate Social Responsibility on internationally recognised CSR guidelines and principles. This is especially the case for larger enterprises and other enterprises seeking to adopt a more formal approach to CSR. Five instruments together make up an evolving and increasingly coherent global framework for CSR:

> **OECD Guidelines for Multinational Enterprises**

The OECD Guidelines for Multinational Enterprises are far reaching recommendations for responsible business conduct that 44 adhering governments – representing all regions of the world – encourage their enterprises to observe wherever they operate.

<http://www.oecd.org/corporate/mne/1922428.pdf>

> **The 10 Principles of the United Nations Global Compact**

The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labour standards, the environment and anti-corruption. Companies can sign up to the UN Global Compact, which subsequently commits them to submit a yearly progress report.

<http://www.unglobalcompact.org/aboutthegc/thetenprinciples/>

> **ISO 26000 Guidance Standard on Social Responsibility**

The ISO 26000 guidance standard on social responsibility is a voluntary international standard. It provides guidance rather than requirements, so it is not certified, unlike some other well-known ISO standards. It is aimed at all types of organisations, not just enterprises.

<http://www.iso.org/iso/home/standards/iso26000.htm>

> **United Nations Guiding Principles on Business and Human Rights**

The UN Guiding Principles on Business and Human Rights define what governments and enterprises should do to avoid and address possible negative impacts on human rights by enterprises.

http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

> **International Labour Organisation Tripartite Declaration of Principles concerning Multinational Enterprises on Social Policy**

This Declaration offers guidelines to multinational enterprises, governments, and employers' and workers' organisations in such areas as employment, training, conditions of work and life, and industrial relations. This declaration is the only ILO text that is also addressed to enterprises. The ILO provides a help-desk for enterprises on international labour standards.

http://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm

> **Other Guidelines**

In addition to these five core instruments, for questions related to reporting and transparency, enterprises frequently refer to the Global Reporting Initiative and to the International Integrated Reporting Council.

<https://www.globalreporting.org/>

<http://www.theiirc.org/>

Appendix II

Key CSR Resources

> Key Irish CSR networks

Business in the Community Ireland: <http://www.bitc.ie/>

Chambers Ireland: <http://www.chambers.ie/policy/csr.html>

> EU CSR Strategy

COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS-A renewed EU strategy 2011-14 for Corporate Social Responsibility

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0681:FIN:EN:PDF>

> European best practice CSR Awards Scheme

2013 Awards details:

<http://www.europeancsrawards.eu/wp-content/uploads/2013/06/Goldenbook.pdf>

> CSR and Competitiveness

The report explores the links between CSR and Competitiveness in Europe's Industrial Sectors:

http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr/documents/competitiveness/101124_csr_comp_final_report_long_version_final_en.pdf

For a detailed analysis of how CSR can contribute to competitiveness see:

http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr/documents/csrreportv002_en.pdf

> Business and Human Rights

The European Commission, Enterprise & Industry DG has a web page with guides and resources for business on Human Rights.

http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/human-rights/index_en.htm

> Resources for SMEs

CSR handbook for small business advisers (EU Toolkit/guide)

http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr-sme/tips-tricks-csr-sme-advisors_en.pdf

Questionnaire to raise SME awareness of CSR

http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr/campaign/documentation/download/questionnaire_en.pdf

NORMAPME (European Office of Crafts, Trades and Small and Medium sized Enterprises for Standardisation) ISO26000 User Guide for European SMEs

<http://www.normapme.eu/en/page/45/corporate-social-responsibility>.

World Business Council for Sustainable Development

<http://www.wbcsd.org/home.aspx>

Notes
