



**COOPERATION >**

# CSR POLICY

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ICCO Cooperation is a faith-based non-governmental organization for international cooperation. Members of the cooperative are Edukans, Kerk in Actie and coPrisma.  
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# INTRODUCTION

Corporate Social Responsibility (CSR) is a subject that touches ICCO Cooperation in different ways:

1. The way we organize our operational processes (here referred to as internal CSR policy).
2. The way and extent to which we promote CSR as part of our core business (here referred to as external CSR policy).

CSR has been part of ICCO Cooperation's programmatic work for many years. In 2009 the Executive Board approved the position paper on cooperation with the private sector and CSR and the related code of conduct about the do's and don'ts of engaging with the private sector. This was updated by the Charter on the Joint Vision on Private Sector Engagement in 2013.

This paper gives an overview of what ICCO Cooperation as an organization is doing to meet CSR criteria. There are several reasons why a comprehensive internal CSR policy is important for the organization:

1. Most importantly: 'Practice what you preach': If we question our (business) partners on their CSR policy and practice we should be able to answer these questions about our own organization as well.
2. Image: if outsiders (press, potential back donors or others) ask us about our CSR policy and practice we need a clear answer.
3. Back-donor requirements: for strategic partnerships to begin with we need to have an explicit CSR policy to obtain our ISO Partos<sup>1</sup> 9001 status.

The paper presents ICCO Cooperation's CSR involvement along the criteria of ISO 26000. This is a worldwide used guideline how to define and to implement CSR.

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<sup>1</sup> Partos is the branch organization for non-governmental organizations for international cooperation in The Netherlands.

# 1. ISO 26000

ISO 26000 is the most universally accepted guideline how to define and how to implement CSR. It applies to companies, the public sector and civil society organizations across the world. It is not a certifiable standard, so it does not entail audits etc. ISO 26000 defines a set of principles and thematic areas on which a company or organization focuses in order to ensure a good CSR embedding in its policy and operational activities.

In the position paper on private sector cooperation and CSR, ICCO Cooperation applies the definition about CSR from ISO 26000:

*“Social responsibility is the responsibility of an organization for the impacts of its decisions and activities (including services and products) on society and the environment, through transparent and ethical behavior that:*

- is consistent with sustainable development and the welfare of society;*
- takes into account the expectations of stakeholders;*
- is in compliance with applicable law and consistent with international norms of behavior and*
- is integrated throughout the organization and practiced in its relationships.”*

The principles that lay a foundation under ICCO Cooperation’s CSR practices and that are in line with ISO 26000 are seven ethical key principles that advocate the roots of socially responsible behavior:

1. Accountability
2. Transparency
3. Ethical behavior
4. Respect for stakeholder interests
5. Respect for the rule of law
6. Respect for international norms of behavior
7. Respect for human rights

Seven core subjects, which every user should consider:

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

These principle and subjects should be translated and visible in ICCO Cooperation’s internal and external strategies.

## 2. ICCO'S MISSION AND VISION

Our vision is a just world without poverty. A world where people claim and assume their rights in a sustainable civil society. Change is possible and starts at community level. We consider people as actors who hold their own future in their hands, and who need support in economic empowerment and justice and dignity.

By keeping our eyes and ears close to the ground, we have been successful in our work. We do not choose on-off solutions but have the goal of empowering civil societies in the long term. Compassion, justice and stewardship are our values and essential expressions of our Christian roots.

To achieve a just world without poverty we have grounded our work in twin core principles: securing sustainably livelihoods and justice & dignity for all. Twin because livelihood without rights is not sustainable and because dignity only comes with a livelihood in which rights are respected.

## 3. THE CSR KEY PRINCIPLES

In our operational practice, the ISO 26000 key principles lay a foundation under our work in the following ways:

### Key principle 1: Accountability

ICCO is accountable for the impact it has on the environment and society and is held accountable at the same time. This is for example reflected in:

- The PMEL<sup>2</sup> policy, including downward and upward accountability (e.g. by means of client satisfaction tools).
- Financial guidelines in respect of ICCO's partner network.
- The transparency of the financial statements in the public annual report.

### Key principle 2: Transparency

- Providing transparency with regard to activities and decisions that have an impact; evaluations are shared with external parties; the policy dialogue with the ministry is an open discussion about the choices that the organization makes.
- ICCO complies with the CBF transparency guideline<sup>3</sup>. We are annually held accountable for all our expenses and costs. See also our annual report and the CBF accountability statement.
- Sustainability reports: the annual report includes a paragraph discussion the organization's CSR approach.
- We function with money from governments, institutional funds. Our projects can be viewed online and we comply with the world-wide used IATI standard.
- ICCO Cooperation has an exclusion policy with regard to IAI in order to protect vulnerable partners.

### Key principle 3: Ethical behavior

Honesty, integrity and equality are essential principles for ICCO Cooperation. These are reflected in:

- The ACT Alliance code of conduct, adopted by ICCO Cooperation for employees and consultants.
- The fraud protocol for partner organisations that receive financial means.
- The 'principles of ethical procurement' have been recorded in ICCO Cooperation's procurement manual (see core subject 5).
- ICCO Cooperation has a confidential advisor and complaints procedure for its own employees and partners.
- With main bank ING agreements have been concluded in relation to ICCO Cooperation's investments that have been ethically justified.

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<sup>2</sup> PMEL = Planning, monitoring, evaluation and learning.

<sup>3</sup> Dutch Central Bureau on Fundraising: [www.cbf.nl/the-central-bureau-on-fundraising](http://www.cbf.nl/the-central-bureau-on-fundraising)

- The company scan has been included in the ‘Charter on the Joint Vision on Private Sector Engagement’ and by means of a number of steps is determined when ICCO Cooperation engages in partnerships with the business world.

#### **Key principle 4: Respect for stakeholder interests**

ICCO Cooperation works from its core business together with a range of stakeholders.

*“Our partnerships revolve around solidarity, reciprocity and equality. We are inspired by others and inspire others. We develop programs in close cooperation with people in the field and their organizations and we believe in the strength to realize the changes that are needed.*

*Our partnerships are very diverse. We enter into partnerships because we expect that we can realize our objectives with these partners. We engage primarily with civil society organizations, both in the ‘South’ and the ‘North’ (.....), but we also work with the private sector as principal movers towards meaningful change. Partnerships are undertaken at all levels: from global to field level”.<sup>4</sup>*

ICCO Cooperation respects the different roles of the different partners. Together with these partners, ICCO Cooperation substantiates its external CSR policy. It also values a code of conduct and partner criteria in order to determine this cooperation. In collaboration with companies, ICCO Cooperation tries to go from CSR 1.0 to 4.0.

In the context of ProCoDe<sup>5</sup> the regional councils have become important stakeholders for ICCO Cooperation. These councils advice ICCO Cooperation in relation to strategies, including CSR policy.

ICCO Cooperation takes its relation with partners and stakeholders seriously and has implemented a complaints and appeals procedure.

ICCO Cooperation is an active board member of the Dutch CSR Platform in order to put CSR high on the agenda of the Dutch politics and business industry. This platform is a network of civil society organizations that work together to promote CSR. The platform jointly carries out (lobbying) activities, in particular in relation to transparency, chain responsibility and liability of companies. In 2013 this resulted in strengthened CSR criteria for companies that receive government subsidies. The minister for Foreign Trade and Development Cooperation, Mrs. L. Ploumen also ordered a sector risk analysis in 2014, which identifies in which sector there are main, amongst others, human rights risks. The minister expressed the wish to conclude CSR conventions with a number of high risk sectors.

ICCO Cooperation works on a project base together with the VBDO<sup>6</sup>, with who the benchmark sustainable chain management has been developed for example and with who a successful annual conference is organized on human rights and business.

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<sup>4</sup> Quote from ICCO Cooperation’s publication: “Strategy 2020: towards a just and dignified world”, Utrecht December 2013.

<sup>5</sup> ProCoDe is the acronym for Programmatic work, Decentralization and Co-responsibility. ICCO Cooperation finalized this strategic organizational innovation in 2010. The co-responsibility part covers the establishment of independent regional councils that advice policy and plans of ICCO’s Regional Offices, including the overall strategy of the corporate organization.

<sup>6</sup> VBDO = Dutch Association of Investors for Sustainable Development.

**Key principle 5: Respect for the rule of law**

ICCO Cooperation respects the local laws and legislation. ICCO Cooperation applies a legal framework in order to guarantee that all relevant aspects have been complied with. We also comply with international accountancy guidelines.

By applying the organization scan, we hold our civil society partners in different countries accountable for respecting the local laws and legislation (e.g. labour rights).

A company scan assesses the policy and code of conduct of companies that we consider cooperating with.

**Key principle 6: Respect for international norms of behavior**

ICCO Cooperation avoids cooperation with parties that do not respect international norms of behavior. We also set requirements for suppliers and their partners in the conduct and company scan (see also core subject 5) in order to respect the fundamental labour rights.

**Key principle 7: Respect for human rights**

Human rights form the basic rights for everybody on this planet. There are two categories human rights: civil rights (such as the right to freedom, right to equal treatment, right to life) and economic, social and cultural rights (right to food, income, housing and schooling, right to self-determination, right to own available and natural resources).

Organizations have to respect human rights. ICCO Cooperation works in all its programs with a rights-based approach. And acknowledges within its own operations the respect of the universal rights of human beings.

## 4. The CSR CORE SUBJECTS

### Core subject 1: Organizational governance

Good governance is a method to increase the organization's capacity to implement CSR behavior.

The Executive Board is responsible for corporate and global governing and leadership, decision making and accountability for the primary process and the use of resources. The Executive Board is being monitored by a Supervisory Board. ICCO Cooperation adheres to the Code Wijffels (including separation of governance and supervisory functions, audit committee) and the CBF requirements. This is yearly accounted for in the Accountability Statement which is included in our annual report.

The Executive Board has to govern the organization in a responsible way by taking the CSR principles into account when taking and implementing decisions.

### Core subject 2: Human rights

ICCO Cooperation acknowledges that human rights are universal, regardless of whether the government is capable or prepared to fulfil this obligation.

By financing the NGOs in the south, ICCO Cooperation creates room for programs in which the following CSR issues can be integrated in policy:

- Due diligence: the way companies respect human rights, based on the Ruggie framework.<sup>7</sup>
- The approach of risk situations involving violations of human rights.
- (Helping to) solve disputes between vulnerable groups and duty bearers.
- Fight discrimination of vulnerable groups by duty bearers.
- Civil rights and political rights.
- Economic, social and cultural rights.
- Fundamental principles and rights in the work place.

### Core subject 3: Labor practices

An organization is not only liable for the labor conditions in its own organization, labor conditions in organizations that work by order of the own organization (subcontractors) or to which activities have been outsourced, also come within the scope of the impact range of an organization and are therefore also the liability of the organization. Every policy and activity that influences the working conditions of the employees, define the labor conditions. Think here about the employees' right to assemble and be part of negotiations, the right to a healthy and safe work place and the possibility to develop.

The CSR issues related to this core subject that ICCO Cooperation works on in its internal policy are:

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<sup>7</sup> John Ruggie, Special Representative of the Secretary-General developed the UN Guiding Principles on Business and Human Rights (Guiding Principles), endorsed by the United Nations Human Rights Council in 2011. The Guiding Principles provide an authoritative global standard for addressing adverse impacts on human rights linked to business activity, wherever such impacts occur. They set out principles in three pillars concerning the State duty to protect human rights, the corporate responsibility to respect human rights, and access to remedy for victims of human rights abuse.

- Labor conditions and social security.  
Activities related to staff policy are mentioned in the annual social report.
- Job opportunities and labor relations.  
Wherever and whenever possible, ICCO Cooperation applies a diversity policy including development opportunities for women in senior management, people with a mental disability or migrants.
- The importance of a good social dialogue.  
The Works Council, an International Works Council and Regional Staff Representations ensure this dialogue. The latter is no legal obligation but because ICCO Cooperation considers it essential to look after the interests of Dutch and regional employees.
- In the event of necessary reorganizations, ICCO Cooperation concludes social plans with the unions that guide departing employees in order to find another job as soon as possible.
- Health and safety at work.  
ICCO Cooperation complies with the Working Condition Law<sup>8</sup>. The office has an evacuation plan and a first-aid service. The organization has a safety officer and policy. Staff that travels and works at the Regional Offices are regularly trained on safety issues.
- ICCO Cooperation periodically organizes an employee satisfaction survey.
- Human and personal development and training at work.  
Personal development plans (POP) are used internally. Managers function with an assessment cycle. Opportunities are created for trainees in order to gain work experience at ICCO Cooperation. In collaboration with the southern NGOs, ICCO Cooperation functions with the organization scan and facilitates capacity building for partners.

#### **Core subject 4: The environment**

Activities of an organization always have an impact on the environment. ICCO Cooperation exerts itself, together with the Service Organization of the Protestant Church (DOPKN), the rental agency for ICCO Cooperation's Global Office, to reduce the negative impact on the environment by means of an integral approach. Impact on the environment is reduced by making production systems less energy consuming for example or by applying environment friendly techniques and sustainable purchasing.

A distinction is made between reducing, changing and compensating energy consumption. The CSR issues for this core subject are:

- Reducing and changing:  
ICCO Cooperation expects its suppliers to adhere to several ethical, environmental and labor standards amongst others. The office building is managed in a responsible and sustainable way. The most important measures are:
  - The use of green electricity.
  - Energy saving renovation examples: double glazing, air conditioning, lights with sensors.
  - The number of printed magazines and publications has been reduced and there is extensive use of e-mail and digital distribution.
  - CO<sub>2</sub>-emissions due to the use of water and disposal only count of 1% of the emissions of the organization.
  - CO<sub>2</sub>-emissions due to the use of paper and post were only 2 % of the total emissions of the organization in 2013. Paper mail is sent via PostNL CO<sub>2</sub> neutral.
  - Emergency lighting is completely renewed, using LED lighting, and meets Building Code

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<sup>8</sup> The Working Conditions Law (in Dutch: Arbowet) is a Dutch law containing rules for employers and employees to promote health, safety and welfare of employees and self-employed. The aim is to prevent accidents and illnesses caused by work.

(Bouwbesluit) 2012.

- All common areas are equipped with motion sensors and lights are replaced with LED lights;
- Software has been installed to monitor energy consumption, with a focus on areas having the highest consumption.
- The tubes of the district heating are insulated, which has practically eradicated heat loss.
- The new flooring is durable manufactured.

- Compensation of pollution:

The standard mode of travel in The Netherlands is public transport, for Europe it is the train and for the rest of the world CO<sub>2</sub>-compensated flying. De uitstoot van onze vliegreizen compenseren we door te investeren in duurzame klimaatprojecten via het FairClimateFund<sup>9</sup>.

### **Core subject 5: Fair operating practices**

Fair trade relates to the ethical relationship with other organizations and parties. It concerns company ethics here but also integrity, transparency, honesty, accountability and respect for the law.

The CSR issues for this core subject, applied by ICCO Cooperation are:

- Anti-corruption and fraud protocol towards partner organizations.
- Investment policy.  
ICCO Cooperation has set requirements for its main bank ING. Moreover, ICCO Cooperation has held PFZW accountable for their investments in the Middle East. PFZW (Pension fund Care & Wellbeing) is the fund where ICCO Cooperation and other civil society organizations have placed their pensions.
- Guidelines are being updated for 'Good Donorship' with attention for respect, transparency, mutuality, empathy and flexibility.
- Stimulating CSR within the company's sphere of influence via the CSR Platform as well as to CSR related programs in the regions, with attention for business & human rights.
- Partner policy.  
Explicit guidelines about which organizations we support and on what conditions.
- Responsible purchasing policy for the Utrecht office.  
Supplier requirements, environment requirement, social requirements products and services, chain responsibility when purchasing equipment, office furniture, catering, paper and print. The food and beverages for the company restaurant in Global Office is local, organic and fair trade produce.
- Regional Offices - not fully systematic yet - apply an own CSR policy for the office environment.
- Procurement.  
The procurement manual has defined guidelines for:
  - The Principle of Ethical Procurement.
  - The Principle of Transparency in the Procurement process.
  - The Principle of Proportionality between the procedures followed for awarding contracts and the value of the contracts and
  - The Principle of Equal treatment and non-discrimination of potential contractors and donors.

### **Core subject 6: Consumer issues**

ICCO Cooperation mostly supplies services and no (tangible) products to its clients or

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<sup>9</sup> FairClimateFund is an initiative of ICCO Cooperation and supports companies, non-profit organizations and individuals to become climate neutral: [www.fairclimatefund.nl](http://www.fairclimatefund.nl)

"consumers" (partners and other stakeholders). Aspects that relate to responsibly dealing with consumers are offering safe services, treating vulnerable consumers with care and stimulating sustainable consumption.

The CSR issues for this core subject that ICCO Cooperation carries out:

- Fair contracts.  
Partner policy, checks & balances in contract drafting.
- Sustainable consumption.  
When purchasing goods and services, ICCO Cooperation takes the external effects that those goods and services have on humans and environment into account. That means that suppliers have to prove the effort they are making with regard to respecting human rights and the environment. We ask suppliers to explain and show how products or services have been produced. This applies, amongst others, to food and drinks that can be purchased in our staff canteen, the cleaning services, the paper we use and the housing affairs.
- Customer service, - support and solving complaints and disputes with partner organizations. Accessibility of ICCO staff, ICCO Cooperation complaints and appeals procedure, customer satisfaction survey as part of downward accountability.
- Protection consumer information and privacy.  
Exclusion policy IATI, code of conduct.
- Informing and making aware.  
Information is part of the ICCO Cooperation programs. Information about CSR is part of a human rights & business training that has been developed in collaboration with SAI<sup>10</sup>.

### **Core subject 7: Community involvement and development**

The organization uses expertise and means to increase the quality of life in the community (social development); this is ICCO Cooperation organization's core business.

The CSR issues for this core subject are:

- Social involvement, via our programs.
- Education and culture: mostly via cooperation member Edukans.
- Creating job opportunities and skills development.
- Developing of and access to technology, amongst others by collaborating with organizations such as TNO, Akvo, Text2Change and IICD.
- Creating richness and income: via our programs.
- Health: managed by cooperation member Prisma.
- Social investments: Amongst others via the funds of ICCO Investments.

For detailed information about this subject can be found on our website and in our annual report.

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<sup>10</sup> SAI= Social Accountability International has developed a social compliance standard and certification system. ICCO and SAI offer trainings in the UN Guiding Principles on human rights, especially the implementation in the value chain with a 6-step approach.

## 5. COMMUNICATION AND MONITORING

Communication plays an important role when creating a support for the CSR policy within the organization. That doesn't only concern communication via newsletters, annual reports and discussion sessions. Communication is also used in work procedures, remuneration systems and appraisals and plays an important role in the institutional anchoring.

Important internal target groups for ICCO Cooperation are:

- Employees
- Executive Board
- Supervisory Board
- Regional Boards

Important external target groups for ICCO Cooperation are:

- Donors
- Southern partners and the final target groups
- Government
- Companies
- Backing in the Netherlands

ICCO Cooperation's CSR policy is annually evaluated. The achievement of the formulated targets is assessed and the policy is updated where needed. ICCO Cooperation reports about the achieved results in its annual reports. The Executive Board has the responsibility to ensure that ICCO Cooperation's CSR policy is implemented and evaluated.

## 6. NEXT STEPS?

A roadmap in order to obtain the so-called “Zelfverklaring” of ISO 26000 will be worked out.

Process steps:

- CSR inventory in Regional Offices.
- Determination of the most important focus areas for CSR, for ICCO and to test those with stakeholders. That concerns internal as well as external CSR policy.
- Formulation of SMART goals per focus area.