



COOPERATION >

Corporate Social Responsibility Policy

ICCO Cooperation is a global, non-governmental organization, which mission is to end poverty and injustice in developing countries. From a coherent Theory of Change ICCO Cooperation designs, manages, implements and finances programs for inclusive development with focus on economic empowerment of smallholders, food and nutrition security, responsible business and emergency response. Gender, climate and the rights of marginalized groups are cross-cutting issues in our programs.

Contents

Introduction	3
01 Mission and vision	4
02 A framework for CSR: ISO 26000	5
03 The CSR key principles	6
04 The CSR core subjects	8
05 Communication and evaluation	11



Joseph Haydnlaan 2a
P.O. Box 8190
3503 RD Utrecht
The Netherlands
tel + 31 (0)6927811
info@icco-cooperation.org
www.icco-cooperation.org

Utrecht, September 2017

Introduction

For ICCO Cooperation, being social responsible is a part of who we are, why we exist and do our work: to create a just world without poverty securing sustainable livelihoods and justice & dignity for all. In all countries we are working, we aim to make a difference by acting socially responsible and promoting social responsibility.

Corporate Social Responsibility (CSR) is a subject that touches ICCO 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's programmatic work for many years. In 2014 ICCO adopted its first CSR policy. This paper gives an overview of what ICCO is doing to meet CSR criteria.

For ICCO it is important to have a comprehensive CSR policy for the following reasons:

1. Core theme: Responsible Business or CSR, promoting responsible business practices by private companies respecting human rights, is one of ICCO's core themes.
2. 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.
3. Image: if outsiders (press, potential back donors or others) ask us about our CSR policy and practice we need a clear answer.
4. Donor requirements: an explicit CSR policy is required by some of ICCO's donors, and it is also a requirement for our ISO Partos¹ 9001 certificate.

1) Partos is the branch organization for non-governmental organizations for international cooperation in The Netherlands.

01 Mission and vision

Our vision is a just world without poverty

Based on our core values compassion, justice and stewardship we have grounded our work in twin core principles: securing sustainable 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.

Change is possible and starts at community level. We consider people as actors who hold their own future in their hands.

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 provide a roadmap towards achieving an overall impact: empowered people that build sustainable livelihoods within a society that upholds their rights. Our long-term objectives are: food security and sustainable consumption, economic empowerment, responsible business and emergency response.

02 A framework for CSR: ISO 26000

ISO 26000 is a universally accepted guideline how to define and implement CSR. It applies to companies, the public sector and civil society organizations across the world. ISO 26000 defines a set of principles and thematic areas on which a company or organization can focus in order to ensure that CSR is embedded in its policy and operational activities. ICCO Cooperation's CSR policy is based on the criteria of ISO 26000.

ISO 26000 gives the following definition of CSR:

“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.”*

PRINCIPLES

ISO 26000 defines seven ethical key principles. These principles 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

SUBJECTS

ISO 26000 is organized into 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 key principles and core subjects are the framework for ICCO's CSR policy.

03 The CSR key principles

In our operational practice, the ISO 26000 key principles lay a foundation under our work.

KEY PRINCIPLE 1: ACCOUNTABILITY

ICCO Cooperation is accountable for the impact it has on the environment and society. Tools and measures for accountability are

- a monitoring and evaluation system, called ProMEva;
- mobile data collection tools to analyze and visualize program results;
- the PMEL² policy, including downward and upward accountability (e.g. by means of client satisfaction tools);
- financial guidelines for ICCO's partners as part of our contracts;
- an audit charter and annual risk based audit program;
- annual financial statements in the public annual report, including an accountability statement.

KEY PRINCIPLE 2: TRANSPARENCY

Providing transparency with regard to activities and decisions that have an impact on society and the environment:

- evaluations showing the impact of our work are shared with external parties;
- the periodic policy dialogue with the ministry is an open discussion about the choices that the organization makes;
- ICCO complies with the CBF transparency guideline³;
- sustainability reports: the annual report includes a paragraph on the organization's CSR approach;
- our projects can be viewed online and we comply with the world-wide used IATI standard for transparency of data (nb to protect vulnerable partners, ICCO has an exclusion policy with regard to IATI).

KEY PRINCIPLE 3: ETHICAL BEHAVIOR

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

- various Codes of Conduct and anti - fraud and corruption policies that ICCO subscribes to: ACT Alliance⁴ Code of conduct ACT, ICCO and Kerk in Actie Child Safeguarding Policy, Code of conduct for the International Red Cross, ACT Policy Anti-Fraud and corruption;
- ICCO's anti-fraud and -corruption risk management policy that is valid for ICCO staff and for partners and third parties that receive funds from ICCO;
- the 'principles of ethical procurement' that are part of ICCO's procurement manual (see core subject 5);
- ICCO has a confidential advisor and complaints procedure for its own employees and partners;
- agreements have been concluded with our main bank ING in relation to ICCO's treasury policy to guarantee investments that are ethically justified;
- the company scan which is used by ICCO before entering in partnerships with private companies to check potential risks.

KEY PRINCIPLE 4: RESPECT FOR STAKEHOLDER INTERESTS

In its core business, ICCO works with many stakeholders. Respect for stakeholders is reflected via:

- ICCO's "Strategy 2020 - Towards a just and dignified world", Utrecht December 2013 states the following: *"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".

- the application of Code of Conducts (see principle 3) and a Complaints and Appeals procedure: <https://www.icco-cooperation.org/en/About/Resources>;
- regional offices being advised by regional councils on strategic issues. The councils consist of independent experts from civil society organizations, companies and governments;
- our membership 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 and to push for active role of the government, also in international context, to promote CSR;
- being a partner in the consultations on an ICSR covenant on food with sector organizations, government, trade unions and other NGOs, facilitated by the Social and Economic Council (SER);
- being a member of the HUMAN Coalition, which is a partnership between ICCO, PwC, CNV Internationaal and VBDO⁵. This coalition aims to advance the implementation of the UN Guiding Principles on Business & Human Rights in the Netherlands.

KEY PRINCIPLE 5: RESPECT FOR THE RULE OF LAW

ICCO respects the local laws and legislation:

- ICCO applies a legal framework for regional and country offices to guarantee that all relevant legal aspects have been complied with;
- ICCO is in compliance with Dutch and international accountancy guidelines;
- we expect that our civil society partners in different countries respect the local laws and legislation;
- 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

Organizations should respect international norms of behaviour. ICCO avoids cooperation with parties that do not respect international norms of behavior. Measures to guarantee respect for international norms both by ICCO and by our (private sector) partners include:

- various Codes of Conduct and anti - fraud and corruption policies that ICCO subscribes to and that are included in our partner contracts: see principle 3;
- ICCO's anti-fraud and -corruption risk management policy that is valid for ICCO staff and for partners and third parties that receive funds from ICCO;
- the 'principles of ethical procurement' that are part of ICCO's procurement manual (see core subject 5);

KEY PRINCIPLE 7: RESPECT FOR HUMAN RIGHTS

Organizations have to respect human rights and acknowledge the importance and universality of Human rights.

- ICCO recognizes that human rights form the basic rights for everybody on this planet. There are two categories of 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).
- ICCO acknowledges within its own operations the respect of the universal rights of human beings.
- In all our programs, civil rights are addressed by working with a rights-based approach. Civil rights are specifically addressed via the pillar 'Justice and Dignity for All' and via programs in our main theme Responsible Business.
- Economic, social and cultural rights are addressed specifically via the pillar 'Securing Sustainable Livelihoods' and in our programs related to our main themes Food Security & Sustainable Consumption and Economic Empowerment.

2) PMEL = Planning, monitoring, evaluation and learning

3) Dutch Central Bureau on Fundraising: <https://www.cbf.nl/the-central-bureau-on-fundraising>

4) ICCO is a member of the ACT Alliance, ACT Alliance is a coalition of 146 churches and faith-based organizations working together in over 100 countries.

5) VBDO = Dutch Association of Investors for Sustainable Development.

04 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 governing and leadership, decision-making and accountability for the primary process and the use of resources. The Executive Board is monitored by a Supervisory Board. ICCO adheres to the CBF requirements and to the Code Wijffels (Dutch code for good governance), which includes separation of governance and supervisory functions, audit committee. An Accountability Statement on governance is included in our annual report.

CORE SUBJECT 2: HUMAN RIGHTS

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

In our work, ICCO promotes the following Human Rights related CSR issues:

- due diligence: ongoing risk management process by companies to respect human rights, based on the UNGPs⁶;
- empowerment of local communities to claim their rights in dialogue with businesses and local authorities;
- protection of human rights defenders Meaningful stakeholder engagement to solve disputes between marginalised groups, businesses and local authorities;
- diminish discrimination of marginalised groups;
- civil rights and political rights; and economic, social and cultural rights.

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. Good labor conditions include employees' right to assemble and be part of negotiations, the right to a healthy and safe workplace and the possibility to develop.

ICCO labor practices include:

- labor conditions and social security: activities related to staff policy are mentioned in the annual report;
- job opportunities and labor relations: wherever and whenever possible, ICCO 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 Corporate Works Council 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 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 complies with the Working Condition Law⁷. Offices have an evacuation plan and a first-aid service. The organization has a safety officer and policy. Staff that travel and/or work at the regional offices are regularly trained on safety issues;
- ICCO periodically organizes an employee satisfaction survey;

- human and personal development and training at work: Personal development plans (PDP) are used internally. Managers function with an assessment cycle;
- opportunities are created for trainees in order to gain work experience at ICCO. In collaboration with the southern NGOs, ICCO functions with the organization scan and facilitates capacity building for partners.

Good labor practices for our partners: Fair staff policies and workplace policies are criteria in ICCO's partner assessment tool, the O-scan.

CORE SUBJECT 4: THE ENVIRONMENT

Activities of an organization always have an impact on the environment.

ICCO and the owner of ICCO's global office building, the Service Organization of the Protestant Church are committed to reducing the negative impact of our office on the environment via various measures. A distinction is made between reducing, changing and compensating measures.

Reducing and changing

ICCO expects its suppliers to adhere to several ethical, environmental and labor standards (see procurement policy). The office building is managed in a responsible and sustainable way. The most important measures are:

- the use of green electricity;
- energy saving renovations: double glazing, air conditioning, LED lights with sensors, durable manufactured new flooring, insulated tubes of the district heating, less workplaces;
- reduction of printed magazines and publications and extensive use of e-mail and digital distribution;
- paperless meetings and environmentally friendly packaging;
- telework arrangements and promotion of bicycles and public transport;
- the need to fly is critically assessed;
- software has been installed to monitor energy consumption, with a focus on areas having the highest consumption;
- organic and fair trade food in the restaurant.

Compensation of pollution

FairClimateFund⁸ annually calculates ICCO's CO₂ emissions of business travel, commuting and office use of the global organization. Our aim is to decrease these emissions and offset them via Gold Standard carbon credits.

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.

Fair operating practices of ICCO are reflected in our:

- anti-corruption and fraud protocol towards partner organizations and for own implementation projects;
- treasury policy in which ICCO has set requirements for its main bank ING;
- suppliers' policy, e.g. by holding the Pension Fund accountable for their investments;
- CSR related programs in the regions, with attention for business & human rights;
- membership of CSR Platform via which we promote CSR amongst the private sector actors Partnership principles formulated in our Strategic plan (see key principles 4);
- criteria about which organizations we support (o-scan);
- clear conditions in our partner contracts;
- procurement policy, comprising responsible purchasing. This includes: 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

Aspects that relate to responsibly dealing with consumers are offering safe services, treating vulnerable consumers with care and stimulating sustainable consumption.

Relevant consumer issues in ICCO are:

- fair contracts and checks & balances in contract drafting;
- sustainable consumption: promoting sustainable consumption is one of ICCO's core themes;
- customer service, - support and solving complaints and disputes with partner organizations. ICCO's complaints and appeals procedure, periodic customer satisfaction surveys;
- protection of consumer information and privacy: exclusion policy IATI, code of conducts (see key principles 3 and 6), compliance with GDPR⁹ (May 2018);
- informing and making aware: Information about CSR is part of a roadmap ICCO developed for Responsible Business and part of ICCO's procurement policy.

6) The UN Guiding Principles on Business and Human Rights (UNGPs), endorsed by the United Nations Human Rights Council in 2011, provide an authoritative global standard for addressing adverse impacts on human rights linked to business activity, wherever such impacts occur.

7) 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.

8) FairClimateFund B.V. is an initiative of ICCO Cooperation and supports companies, non-profit organizations and individuals to become climate neutral: <http://www.fairclimatefund.nl/en/>

9) General Data Protection Regulation of the European Union

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's core business.

Via our programs we work on:

- social involvement;
- education and culture (mostly via strategic partner Edukans);
- creating job opportunities and skills development;
- developing of and access to technology (by collaborating with organizations such as TNO, Akvo, Text2Change, University of Wageningen and IICD);
- creating richness and income;
- health: via our Food & Nutrition programs;
- social investments: amongst others via the ICCO Group B.V. (ICCO Investments and Agribusiness Booster).

05 Communication and evaluation

COMMUNICATION

ICCO's position in relation to CSR is part of our Strategic Plan (2016 - 2020) and as such shared with all staff and stakeholders. Our CSR policy (this document) is available via our website.

More specific communication on (the importance of) CSR in the organization and in our programs is done via thematic guidelines, round tables, conferences and discussion sessions, newsletters, ICCO's knowledge portal and summarized in our annual report.

The main target groups for ICCO's communication on CSR are:

- Internal: employees, management, executive board, supervisory board
- External: donors, southern partners and the final beneficiaries, local governments, companies, constituency in the Netherlands

EVALUATION

ICCO's CSR policy is periodically evaluated. ICCO reports about the achieved results in its annual report.

Partner to enterprising people.



ICCO Cooperation

Joseph Haydnlaan 2a
P.O. Box 8190
3503 RD Utrecht
The Netherlands
tel + 31 (0)6927811
info@icco-cooperation.org
www.icco-cooperation.org

Member of the
actalliance