International project (2022-2023)

Green Impact Measured

Workshop Facilitation Guide

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Project no. NPAD-2022-10033

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INTRODUCTION

THE "GREEN IMPACT MEASURED" PROJECT

The **"Green Impact Measured"** project is funded by the Nordplus programme. Its main aim is to strengthen the ability of **social entrepreneurs** to measure their **organisations' impact on the environment** and increase their capacity to contribute with tangible data to a greener, more sustainable future. It thus aims to help social entrepreneurs measure their social impact and contribute to a sustainable future by providing learning materials and practical tools for impact measurement. The term *"societal impact"* is used within the project scope, as it is understood that benefits to the environment frequently accompany benefits to communities, such as improved air quality or reduction of waste disposal.

Impact measurement is important for social enterprises to ensure that the mission and goals set by the organisation are being prompted. However, this represents a challenge as it is often unclear how to best measure this impact with limited resources and when, due to the innovative nature of activities, there are no standard ways or indicators to utilize. Therefore, the project aims to help social enterprises to measure their environmental impact through the creation of innovative learning tools.

What is a Social Enterprise?

A company that incorporates specific social goals into its operations is referred to as a social enterprise or social business. The main purpose of the revenues from social companies is to support charitable causes. Social enterprises aim to maximize profits while maximizing benefits to society and the environment.

RESULTS AND EXPECTED IMPACT

The **main results** of the project include a set of inspirational case studies and this workshop facilitation guide for delivering impact self-assessment workshops.

For **social entrepreneurs**, the developed learning material intends to inspire them to improve their impact measurement and better evaluate the effect they have on their societies. The goal is that they will be able to adjust activities to promote their environmental goals while being able to better communicate their environmental impact to costumers.

For **supporting organisations**, the expected impact is the provision of practical learning tools to strengthen their capacity to educate social businesses on impact measurement. **On a sectoral level**, the aim is to bring more credibility to the social entrepreneurship sector by showing the green impact that such organisations are creating.

THE WORKSHOP FACILITATION GUIDE

This facilitation guide for delivering impact self-assessment workshops compiles the whole project's effort and learning journey, as well as insights and information collected in the partner countries: Denmark, Latvia, Lithuania, and Sweden. It is provided as a resource for **social entrepreneurs** themselves, as well as **educators and trainers**, to deliver workshops to a wide range of adult learners and promote sustainable practices. This document will go through theoretical information, resources, links, and activities that can be completed within teams or groups.

Rather than establishing a unique, "one-size-fits-all", pathway for social enterprises to develop their green impact measurement strategies, the guide recognizes that enterprises in different sectors have different needs. Therefore, it is based on a **self-reflection and self-assessment approach**, through which information and activities will be presented for you to reflect on your own business and capabilities to initiate the process of drafting your own, personalized green impact measurement strategy.

How did we get here?

This guide reflects the results of the research which sought to explore how social enterprises measure their impact on the environment and is developed alongside the inspirational case studies which were drafted within the project. Additionally, it is the result of a collective research effort among the consortium, and it emphasizes the main topics identified as needed by social enterprises to support the development of green impact measurement strategies.

WHO CAN USE THIS GUIDE?
This material can be used by **social entrepreneurs** and their teams, with an internal or external facilitator. It can also be used by **representatives of organizations** that support social enterprises or prospective social entrepreneurs in group activities.

NAVIGATING THIS GUIDE
In the activities, you will need a **Facilitator.** If you are it, refer to the notes outlined in **ORANGE**.

Now, let's understand what the boxes mean:

General information, such as curiosities and what to do before you get started.	Notes about the activities.
For facilitators	Cards.
Notes for Facilitators	Notes about the cards

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WHAT IS GREEN IMPACT MEASUREMENT?

Green impact measurement is a process and set of tools for measuring and attributing greenhouse gas (GHG), climate, and environmental impacts and outcomes to an organization's direct actions and business operations.

There exists a provocative invitation to view green impact measurement as a purely promotional activity, a result that is necessary to create a favourable image for the company. However, this is a fundamental misconception.

WHY IS MEASURING IMPACT RELEVANT FOR SOCIAL ENTERPRISES?

The positive change an organization has brought about over time is known as societal impact. Social, economic, and/or environmental factors may be involved in this. The core of what a social entrepreneur does is bringing about positive impact to the society. To do that, one needs to be able to **recognize, comprehend, and fully value that impact.**

Understanding, measuring, and conveying effect is crucial for marketing, securing new contracts, and keeping current donors and clients on board. Further, to determine whether a company fulfills its objective and vision over time, impact assessment is crucial to an organization's strategy.

Green impact analysis assists organizations in making better plans, carrying out activities more successfully, and scaling up efforts toward environmental sustainability. You could, for instance, focus on activities that prove to be especially helpful in reducing carbon emissions or discover and assess areas where your investment is not yielding the desired environmental impact. Showing these results is also crucial to many investors who have high hopes for sustainable investment.

But how does this work in practice?

Throughout the **GREEN IMPACT MEASURED PROJECT** experience, the Consortium has identified that quantifying a company's results when it comes to social and environmental impact constitutes a fundamental challenge for social enterprises. In fact, the representatives that participated in our project shared that **many of the things a social enterprise does are not quantifiable**.

Nevertheless, for investors and many times for costumers as well, the measurement of green impact must be comparable and simple to comprehend and explain. This means that green businesses must be able to communicate this in pact in a brief and straightforward manner, being able to highlight their environmental impact and commitment to sustainability.

So, stay with us to get tools to measure and communicate your impact!

WHY IS IT IMPORTANT TO MEASURE GREEN IMPACT?

The purpose of measuring the green impact is primarily to obtain realistic data, through which the management of an organization can become aware of and understand the actual environmental impact of company's activities. Reliable data always serves as a catalyst for sustainable development and progress. Obtaining such data creates opportunities to optimize and improve processes, set new goals, develop new economic models and solutions. In addition, impact measurement builds an organisation's accountability and transparency, paving the way for continuous improvement.

Not only that, but an important recent development within the European Union deserves attention here. This is the Corporate Sustainability Reporting Directive (CSRD), which entered into force on 5 January 2023.

According to the European Commission, "This new directive modernises and strengthens the rules about the social and environmental information that companies have to report. A broader set of large companies, as well as listed SMEs, will now be required to report on sustainability – approximately 50 000 companies in total."

But what is the purpose of this?

According to the same source, "The new rules will ensure that investors and other stakeholders have access to the information they need to assess investment risks arising from climate change and other sustainability issues. They will also create a culture of transparency about the impact of companies on people and the environment. Finally, reporting costs will be reduced for companies over the medium to long term by harmonising the information to be provided."

Curious about when this will come into force?
It's soon approaching, on **financial year 2024**.

This means that, more than being beneficial for your company, it is now becoming mandatory for larger companies and listed companies to disclose how their activities impact people and the environment.

HOW TO CHOOSE YOUR GREEN IMPACT MANAGEMENT STRATEGY?

Depending on the functions of a specific organization that would like to measure its green impact there are different themes and KPIs (Key Performance Indicators) to pay attention to that dictate the choice of measurement approaches. **There are many sustainability measurement frameworks or reporting standards that sometimes overlap.** Here are some of them:

- The UN's 17 SDGs
- B Lab's B-Corporation
- IRIS (Impact Reporting and Investment Standards)
- Principles for Responsible Investing
- The Global Reporting Initiative Standards
- Social Return on Investment (SROI)
- Theory of Change
- Logic Model
- Five dimensions of Impact
- Environment, Social, and Governance (ESG)

Companies can also create their own set of tools for their green impact measurement, and in such case the consistency of using the set of tools is important, so that the measurement results can be compared over time.

Most large companies choose **carbon footprint accounting**. They assess their carbon emissions, converting it into CO2e which represents the company's annual emissions footprint. One of the first steps to understand one's green impact is to map and measure its carbon emissions per year.

Other environmental aspects of impact to be measured are:

- Impact on biodiversity, water usage, energy usage, other natural resource usage, water and land pollution, waste, materials, circularity, and other areas that may be material to your business.

To choose a strategy for green impact measurement, the following steps might be followed:

1 Estimate the sustainability theme of the organization, what KPIs are available for measurement within the theme, and understand which of the KPIs would bring most benefit for the data-driven decision making.

2 After establishing the organisation's environmental themes, one can choose or design a set of KPIs to track them. The environmental KPIs should reflect the organization's brand, business model, and value chain. For example, a technology company will prioritize its energy usage and greenhouse gas (GHG) emissions as accounting KPI, while a consumer goods company may focus on its materials, products, and packaging.

BUT WHAT DOES ONE MEAN BY KPIS IN PRACTICE?

KPIs are indicators which are identified so that an enterprise/company can keep track of its own progress and measure its success.

Here are **some of the KPI examples** to consider when choosing a strategy for one's organization green impact measurement:

Greenhouse Gas Emissions/Carbon Footprint

Measuring carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), and fluorinated gases one can understand how a company is contributing to the gases that trap heat in the atmosphere. There are three different types of greenhouses that can be tracked: scope 1, scope 2, and scope 3.

Scope 1: The greenhouse gases come directly from under an organization's control - company's vehicles, facilities.

Scope 2: The gases come from indirect use - electricity, steam, heating, and cooling that's been purchased.

Scope 3: The gases are indirect and come from things like purchased goods and services, transportation and distribution, employee commuting, end-of-life treatment of sold products, and waste generated in operations.

Energy consumption

Measuring the energy used in all of the organization's processes, tracking the kilowatt-hours (kWh) one can often find areas to lessen the energy used and find more sustainable ways to power facilities.

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Water usage

Amount of water used, % of water recycled, % of water wasted, % of water reused, % of water returned unpolluted to the ecosystem.

This KPI is applicable to other natural resources as well - soil, wood, etc.

EcoSystem Impact

An organization's specific impact on the ecosystem it exists in. Impact on green infrastructure. Impact on biodiversity, natural habitats, and ecosystems.

Supply Chain Waste

By measuring waste from the first stages of production to the end user an organization can partner with other supply chain actors for the best environmental impact by sharing sustainability best practices with suppliers to diminish waste throughout all stages of production and distribution.

Recycling Rates

These can show how an organization prevents pollution and waste. It is not only about materials used throughout the production process, but also for the rates at which consumers recycle their packaging and the product itself. The % of your product or service's materials that will be broken down and recycled into other items.

Saving Levels and Improvements

Tracking of improvements made from year to year — and even over shorter periods of time. For example, if an organization has cut its carbon emissions 25% over a year, how did that affect its finances? This information shows internally how a company is benefiting from more sustainable practices.

Do you want recommendations? We've got them!

Overall green impact measurement experts give the following recommendations:

- Start small and use three to five of core KPIs to identify the most relevant set of tools to serve as benchmarking reference for your environmental strategy.

- For a start-up or a small enterprise B Corporation framework maybe the easiest to start using.

- Only turn to custom green impact metrics when existing measurement systems clearly don't fit your organization and you have high confidence in your data and measurement capacity.

Lastly, we need to remember that the **biggest challenge** in the green impact measurement area is about creating a consistent process between collecting the measurement data and reaffirming an organization's performance. Often too much time is spent on gathering and organizing data and too little on improving the organization's environmental performance.

Let's simplify sustainability data collection & management, to focus on improvement, rather than only reporting.

INTRODUCTION TO LABELS, INDICATORS, AND STANDARDS

LABELING INITIATIVES

Source: Latvijas Sociālās uzņēmējdarbības asociācija, 2017

Labeling initiatives are measures taken and standards used by a company **to assess the social or environmental impact of the company and its suppliers**. Labeling initiatives are independently run standards that companies seek to meet **to earn the right to use the label or mark** associated with compliance.

Any stakeholder who is inspired by labeling as a powerful communication tool needs also to consider at least five additional questions.

1. Which of these objectives do we intend to achieve with the help of a label?
2. What should be labeled by a social enterprise label?
3. Which customer segments to choose to increase sales revenue?
4. How to run and finance the labeling scheme?

5. What are the mitigating risks related to social enterprise labeling?

The **greatest risk** of establishing a label would be wasting the time and energy of grass-roots level change makers. The **biggest benefit**, however, would be contributing directly to their success in earning sales income and creating social value. The assortment of answers to strategically important questions provides a more robust basis for making a strategic decision about whether setting up a label would likely be worth the investment and risks.

Social enterprise labeling may bring several benefits. A list of various options is presented in the following mind map. Before starting to develop a label, it is essential to ask:

- Which of these objectives do we intend to achieve with the help of a label?
- Why do we need a label to achieve those objectives? What could be viable alternatives?
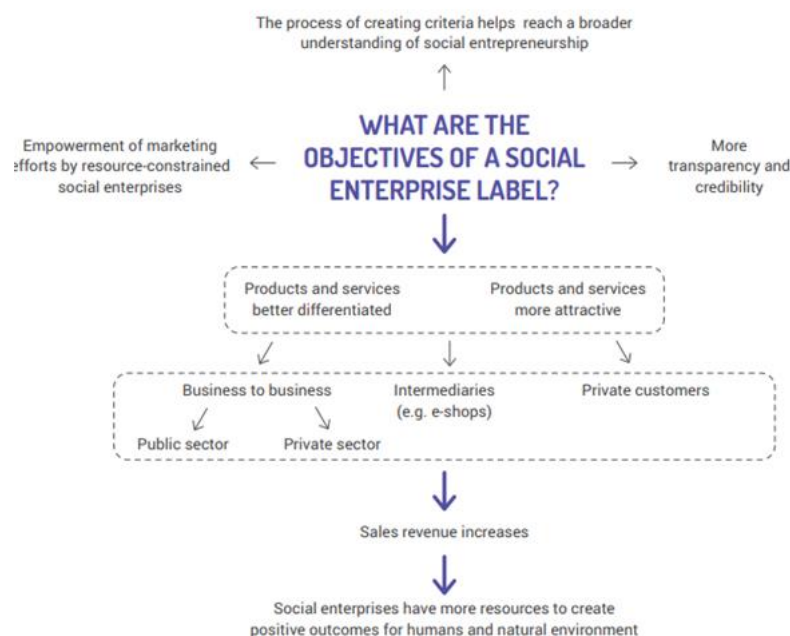
Source: Social Entrepreneurship Certification and Labeling. An analytical report on existing social value labeling practices. Social Entrepreneurship Association of Latvia, 2017

During the process of developing an operational strategy for creating a label, it is helpful to **return regularly to these initial answers** and check whether the way the label is going to be set up is still following the initial objectives.

The main motivation for establishing the label could also be related to potential benefits that may seem indirect at first glance. For example – after launching the label it may be possible to tie additional activities to the labeling process by activating the social enterprises that have been labeled. Such activities may include joint initiatives for acquiring raw materials and supplies, and coordination to fulfill larger orders from business-to-business clients. After establishing clear objectives for creating the label, there are several other choices to be made.

Answering the question "What should be labeled by a social enterprise label?" is not always straightforward.

On the one hand, existing labels from other thematic fields demonstrate the variety of practices. **The label could be given to organizations or only to individual products.** A label for products may want to reflect superiority over alternatives or instead give guarantee about their quality.

On the other hand, **the diversity of the social enterprise sector also poses challenges.** The initiators of any social enterprise label need to find a balance between being specific enough (without ending up in an overly small niche) and inclusive enough (while keeping the criteria and thus, the message to stakeholders clear).

Getting labeled may seem a difficult process for some social enterprises despite the benefits this can bring. Nevertheless, an interesting option could be to **use the indicators within a certain label to measure the green impact of a social enterprise.** In this way, even though the social enterprise will not officially own a label, it will comply with its standards.

Labels' indicators and standards can thus be used for measuring green impact. Additionally, the fact that a social enterprise follows a label standard can already bring some recognition to it.

NOW THAT WE'VE LOOKED INTO WHAT "LABELLING" MEANS...

LET'S HAVE A LOOK INTO THE MOST COMMON LABELS ACQUIRED BY SOCIAL ENTERPRISES AND THE BENEFIT OF ACQUIRING THEM!

Marks, labels, and certification systems for social enterprises are not particularly widespread across Europe, but they have been implemented in four European countries. While these have struggled to gain widespread recognition and have achieved limited adoption amongst social enterprises, research shows that individuals would be ready to give preference to enterprises using specific labels.

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At a Nordic, EU, and international levels, several labels are increasingly becoming recognized by investors and consumers worldwide. Some examples were described in the **GREEN IMPACT MEASURED PROJECT** research and are outlined below[1].

- The Swedish Society for Nature Conservation - Good Environmental Choice (Bra Miljöval) is the Swedish Society for Nature Conservation's ecolabel for goods and services that save on natural resources. Requirements to acquire the label are dependent on the product category and are described here.
- EU Ecolabel - EU Ecolabel is the official EU ecolabel. Miljömärkning Sverige AB is responsible for the EU Ecolabel in Sweden. Products are evaluated using a life cycle perspective, from raw material to waste. Products with this mark are subject to strict environmental, functional and quality requirements. Requirements to acquire the label are dependent on the product category and are described here
- The Nordic eco-label the Swan: The Nordic eco-label (the Swan) is the Nordic countries' official ecolabel for goods and services. The Swan mark is subject to both environmental and climate requirements, which are regularly increased. Requirements to acquire the label are dependent on the product category and are described here.
- ISO 14000: an international standard whose purpose is to help companies to implement an environmental management system to help them reduce their negative impacts on the environment. There are requirements for certification, continuous improvement, and external audits.

Besides these, the "Fixometer"[2] is worth mentioning. This is a tool that helps members to build a repair knowledge base and log fixes occurring at the events they run, capturing the environmental and social impact of their work.


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[1] Source: Verksamt, 2022
[2] The Restart Project Website

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Now that we've seen international and regional labels, we'll now see an overview of the main features of four schemes that target social enterprises in particular in specific European countries. These are outlined in the "A map of social enterprises and their eco-systems in Europe".

Figure 1.1 Countries with marks, labels, or certification schemes for social enterprises
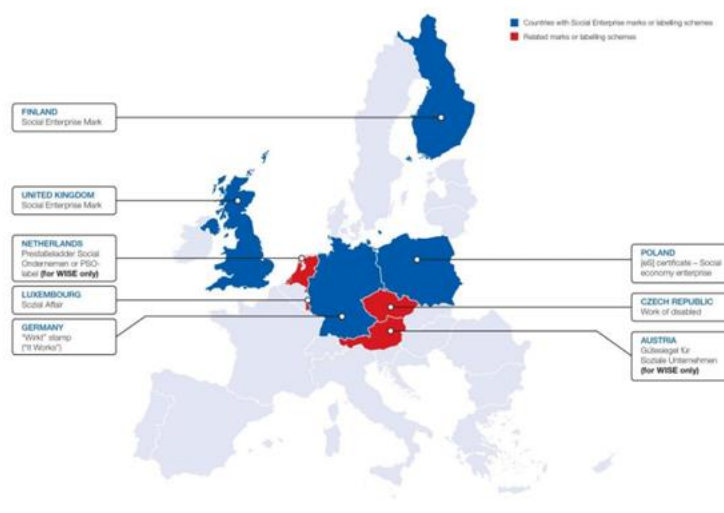
The Social Enterprise Mark (Finland)

① This label aims to not only raise public awareness of the social enterprise model but also to give social entrepreneurs the opportunity to work on creating a shared identity. The labeling initiative was established in 2012, and now works on a national scope, being issued by The Association for Finnish Work. The costs for enterprises that participate in the initiative consist of a membership fee for the Association. A fee for using the mark itself costs 0.01% of the turnover of the enterprise per year, but not more than 5000 euros.

How can I be certified?

The process of evaluating the applicants involves meetings with experts nominated by the board of the Association for Finnish Work. The committee of experts gives a public justification in cases where the certification is granted. While it is a common practice to grant the certification for a three-year period, there is also an option for the committee to only grant it for one year.

Annual evaluations are made on whether the enterprise still complies with the primary criteria of the certification. The application rules and forms are publicly available on an online platform and the businesses that have received the certification are also required to make annual reports on changes in the enterprises.

What have been the achievements?

In 2013 only 43 social enterprises were participants in the initiative. This is partly explained by the fact that public awareness of the concept of social enterprise is low. Many enterprises that would, in fact, be able to acquire the certification are not aware of it. However, public interest in the initiative is rising. Feedback from enterprises indicates that the label can be a useful tool in communication strategies with public sector and charitable foundation actors. Some municipalities also include criteria in their tender procedures giving social enterprises an advantage. Research on the success of the mark from a marketing perspective, however, indicates that it has no significant impact on consumer choices. In contrast, it might have some positive impact on attracting potential employees to the enterprise as the Mark is nevertheless viewed positively.

2 **Social economy certificate (Poland)**

The Social economy certificate (eS) has been issued to enterprises by the FISE Foundation since 2011 and has a nationwide scope. The aim of the initiative is the promotion of products and services of social enterprises. The certification has no costs for the enterprise for the first year, but the annual re-evaluations have a fee - up to 250 euros.

How can I be certified?

The certificate is initially issued for one year but needs to be extended annually based on additional evaluations. The criteria for certification concern both the legal form and the scope of the entrepreneurial activities of the business. The eligible applications are assessed based on their financial data, economic prospects of the organization, the social impact of the enterprise, and the decision-making procedures within it.

What have been the achievements?

Only 13 enterprises were certified in 2014. The EC study claims that while it accomplishes its aims and serves as a useful tool for the promotion of the business activities of enterprises, certification systems for social enterprises in Poland largely depend on support from the European Social Fund.

3 [Social Enterprise Mark (UK)](#)

The "Kitemark" has been issued since 2010 by The Social Enterprise Mark company - a business operating under the legal form of community interest company, claiming to be the "sole independent certification authority for social enterprises in the UK". The purpose of the mark is to provide a guarantee for customers that the business is operating as a social enterprise. It is an independent certification system with the main purpose of identifying businesses whose goal is to have a positive impact on the planet and communities. Participants of the labeling initiative pay an annual fee, which is determined according to the income of the enterprises. The fees range from 350 pounds to 4500 pounds and are subject to tax.

How can I be certified?

Applicants for certification must present two main items: a set of annual accounts and the legal constitutional documents of the organization. Examples of externally verified evidence regarding the business meeting its environmental and social objectives is requested, but it is not a formal requirement to present any. A voluntary panel of legal and social enterprise experts is involved in conducting random tests of whether the criteria are rigorously applied to the applicants. The certification system also offers two levels of certification – the standard and the gold level, which rewards enterprises that comply with additional criteria.

What have been the achievements?

There is some criticism regarding the criteria being too rigid and thus making the label too exclusive. A reason for smaller social enterprises not to be overly enthusiastic about joining the initiative are the costs and participation fees, which might be especially important since many social enterprises do not seem to be overly convinced that acquiring certification will provide significance.

4 **Wirkt stamp or "It Works" stamp (Germany)**

The "Wirkt" label is issued to effective social initiatives by PHINEO, a public benefit venture established by Deutsche Börse, the Bertelsman Foundation, KPMG, PwC, and the Mercator Foundation. It has been operating since 2009. The "Wirkt" label is aimed at distinguishing public benefit organizations that are especially effective in resolving social problems. Organizations applying to receive useful feedback on their strategy and operations during the PHINEO analysis and can – if the label is awarded and used in promotion activities – expect higher revenues from donations. Accordingly, most organizations screened are donor-

funding-dependent initiatives, only a minority can be considered a social enterprise with business models based on market revenues.

How can I be certified?

This voluntary private certification scheme involves a multi-stage screening process starting with an online self-assessment questionnaire and including on-site visits. Any public benefit organization operating in the thematic fields covered in the given call can apply for the PHINEO analysis. The organization must be registered in Germany, have received the public benefit status, be engaged in the given thematic field at the operational level, and its activities or the given project must have been in operation long enough that the first results are already visible. Furthermore, the activity must be continued for at least two more years. The awarding of the quality label is based on three project-related and five organizational criteria. The project-related criteria for the analysis are:

- objectives and target groups
- approach and concept
- development quality

The organizational criteria are:

- vision and strategy
- governance and staff management
- supervision
- finance and controlling
- transparency and public relations

Currently, there are no ongoing monitoring activities after awarding the label. The analysis and certification are free of charge for users (financed from contributions of shareholders and other partners of PHINEO).

What have been the achievements?

Around 600 organizations have applied and been screened since 2009, and around 150 have received the "Wirkt" label. Ca. 10-15% of the latter have market-revenue based business models, qualifying as a genuine social enterprise.

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INTERNATIONAL STANDARDS – AN INTRODUCTION

1 **ESG stands for Environmental, Social, and Governance factors.** These factors cover a broad range of sustainability issues and present different risks and opportunities that can impact the performance and long-term results of a company. The term ESG started to become widely used after the UN Global Compact initiative "Who Cares Wins", which aimed for financial markets to integrate and incorporate ESG issues more, increasing trust in financial markets and fostering sustainable development. As previously mentioned, the need to work alongside the ESG standard is growing in the EU, since the European Parliament passed the Corporate Sustainability Reporting Directive (CSRD) in 2022. This brings along legal reporting requirements for environmental impact of small and medium enterprises (SMEs) depending on their size and revenue.

2 Other standards are set out by the **Principles of Social Value**. These have been set for over 15 years by Social Value International with the goal of measuring, managing, and optimizing social value and social impact. It enables organizations and individuals to effectively measure and manage the social value they create. The Principles of Social Value and the standards for applying each principle, have been developed through engagement with stakeholders across the world. Social Value International has taken these expert perspectives into account to develop global standards for social value measurement and management. The SVI Standards enable any organization – large or small, private, or public – to understand and report on their social impacts in an internationally consistent and credible way. There are 8 principles of Social Value.

The Principles of Social Value

Principle 1: Involve stakeholders

Inform what gets measured and how this is measured and valued in an account of social value by involving stakeholders.

Principle 2: Understand what changes

Articulate how change is created and evaluate this through evidence gathered, recognising positive and negative changes as well as those that are intended and unintended.

Principle 3: Value the things that matter

Making decisions about allocating resources between different options needs to recognise the values of stakeholders. Value refers to the relative importance of different outcomes. It is informed by stakeholders' preferences.

Principle 4: Only include what is material

Determine what information and evidence must be included in the accounts to give a true and fair picture, such that stakeholders can draw reasonable conclusions about impact.

Principle 5: Do not overclaim

Only claim the value that activities are responsible for creating.

Principle 6: Be Transparent

Demonstrate the basis on which the analysis may be considered accurate and honest, and show that it will be reported to and discussed with stakeholders.

Principle 7: Verify the Result

Ensure appropriate independent assurance.

Principle 8: Be Responsive

Pursue optimum Social Value based on decision making that is timely and supported by appropriate accounting and reporting.

Source: The Purpose of the Principles of Social Value and the SVI Standards

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BUT WHAT IS THE IMPORTANCE OF THESE STANDARDS?

International standards can play a critical role in supporting social enterprises in getting investor financial support by providing a framework for assessing the social, environmental, and financial performance of these businesses. Standards can help investors evaluate the social impact of a social enterprise and its ability to generate financial returns, as well as provide a common language and benchmarks for measuring performance.

Some of the key indicators that international standards consider when evaluating social enterprises include:

- **Social Impact:** Social enterprises are expected to deliver measurable social or environmental impact in addition to financial returns. Indicators such as the number of beneficiaries, the depth of impact, and the scalability of the impact are used to assess the social performance of social enterprises.
- **Financial Performance:** Social enterprises need to demonstrate financial sustainability and profitability to attract investors. Indicators such as revenue growth, profit margins, and return on investment are used to evaluate the financial performance of social enterprises.
- **Governance and Management:** Effective governance and management practices are essential for the success of social enterprises. Standards evaluate the quality of leadership, the level of transparency, and the degree of stakeholder engagement to assess the governance and management of social enterprises.
- **Environmental Sustainability:** Social enterprises are expected to operate in an environmentally sustainable manner. Indicators such as the reduction of carbon footprint, waste reduction, and the use of sustainable materials are used to assess the environmental sustainability of social enterprises.

INDICATORS? WHY SHOULD I PAY ATTENTION TO THESE?

Consumers and investors look at different indicators when evaluating social enterprises. Consumers tend to focus on the social and environmental impact of the products or services offered by the social enterprise, while investors tend to focus on the financial performance and scalability of the business.

Indicators that consumers tend to consider when evaluating a social enterprise include:

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1. **Social and Environmental Impact:** Consumers are interested in the social and environmental impact of the products or services offered by a social enterprise. They want to know how their purchase is contributing to a better world and are interested in supporting businesses that align with their values.
2. **Ethical Business Practices:** Consumers want to support businesses that are ethical and transparent in their operations. They look for businesses that have fair labor practices, use sustainable materials, and are transparent about their supply chain.
3. **Brand Reputation:** Consumers are influenced by the reputation of a brand. They look for businesses with a strong brand reputation, positive customer reviews, and a track record of social and environmental responsibility.

Indicators that investors tend to consider when evaluating a social enterprise include:

1. **Financial Performance:** Investors are interested in the financial performance of a social enterprise. They look for businesses with a sustainable business model, strong revenue growth, and profitability.
2. **Scalability:** Investors are interested in businesses that can scale up their operations and grow quickly. They look for social enterprises that have the potential to expand into new markets and have a large addressable market.
3. **Social Impact:** While investors are primarily interested in financial returns, they also look for social enterprises that have a positive social impact. They want to invest in businesses that are making a difference in the world and have the potential to create significant social and environmental impact.
4. **Management Team:** Investors are interested in the quality of the management team and the leadership of the social enterprise. They look for businesses with experienced and skilled leaders who can execute the business plan and drive growth.

ACTIVITY TIME!

FIRST STEPS TO BUILD YOUR GREEN IMPACT MEASUREMENT STRATEGY

Measuring the green impact of your business is a long journey that **has a start but not an end.**

Keep in mind!

Measuring green impact is something that requires continuous effort, evaluation, revision, and improvement. The work will not be finished in the moment when you build your green impact measurement strategy. In fact, that will only be the beginning.

But do not get discouraged – every small step made towards a greener future count!

Trust the process.

GOING THROUGH THE NEXT ACTIVITIES

The next activities are presented as a track that aims to help your business make the first steps into a greener path, encouraging you to continue walking the way towards a more sustainable future.

How long will they last?

All the activities are designed to last around **2 hours** each. However, they may vary in length depending on the number of participants and the needs and characteristics of the group

How many activities should I expect?

There are **5 activities.**

Activity 2 is optional, although we strongly recommend you to not skip it.

So, do schedule some time with your team or group to go through them!

How should I organize the activities?

You can do it all in a couple of days or you can decide to leave some space between the sessions, that's up to you and your team. Nevertheless, it is recommended **not to leave more than one week between the sessions**, as participants may forget the details of the previous activities and the momentum can be lost.

Besides, bear in mind that **one person needs to act as a facilitator**, while the others will be the participants. The facilitator will be in charge of carefully reading the instructions below to prepare the activities in the most convenient manner. The facilitator can be either internal (a team member) or external (someone from outside your organisation).

Again, this is up to you.

BEFORE YOU START

Before conducting the activities, make sure to:

1. Schedule the activities according to your team's preferences.
2. Decide who will be the facilitator.
3. Inform the team of the purpose of conducting these activities, which is taking the first steps towards developing a green impact measurement strategy for making your business more sustainable. It is crucial for the team to feel engaged and eager to actively contribute to the activities for achieving success!
4. Allow enough time for the facilitator to prepare and get familiar with the activities.

Once all this is done, your team or group will be ready to start.

Remember! Orange is for FACILITATORS!

ACTIVITY 1 – IDENTIFYING YOUR CURRENT POSITION

Goal of the activity: Understand where you stand!

Before starting to develop any kind of green impact measurement strategy, it is crucial to know where you are standing.

You should ask yourself: How green is your business at the moment? Which are the activities that have a negative impact on the environment? Are there any that have a positive impact? What does your business need to become more sustainable?

To answer these questions, we propose this following activity.

Duration:	**100 minutes***
Materials:	Post-its, pens/markers, posters/flipcharts
Number of participants:	2 or more participants

*Duration and timing are an estimation and may vary depending on the group size and group dynamics.

Ready? Let's start!

Warm-up (15 minutes)
You'll need: post-its of 2 different colours and pens.
1. Welcome the participants and present yourself and the goal of the activity, if necessary.
2. Ask participants to sit in a circle and hand them post-its of 2 different colours and pens. One colour will be for expectations and one for doubts.
   → Invite them to share their expectations and doubts about this green impact strategy process you are starting.
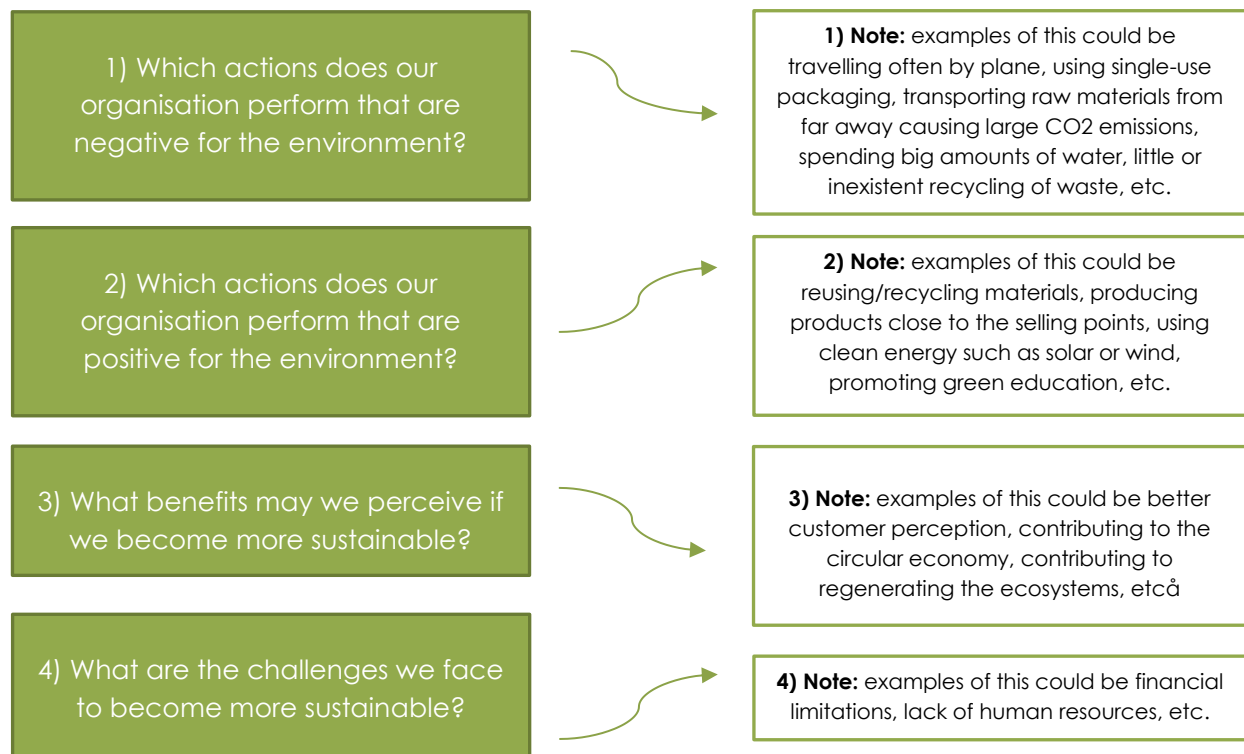   ☞ What do they expect to achieve by the end?

☞ What doubts/fears do they have about this process?

3. **Ask** participants to post the post-its somewhere in the room where these are visible to everybody.

4. **Invite** them to share their thoughts on the post-its if they wish. Also, try to clear out the doubts of the participants, if there are any that can be clarified at the moment. If it is not possible, that's OK as well – acknowledging the fears, doubts and expectations and validating them is enough at this stage.

Walking storm of ideas (15 minutes)

You'll need: 4 posters/flipcharts, pens, and concentration music.

1. **Set** posters/flipcharts around the room with the following questions:

1) Which actions does our organisation perform that are negative for the environment?	**1) Note:** examples of this could be travelling often by plane, using single-use packaging, transporting raw materials from far away causing large CO2 emissions, spending big amounts of water, little or inexistent recycling of waste, etc.
2) Which actions does our organisation perform that are positive for the environment?	**2) Note:** examples of this could be reusing/recycling materials, producing products close to the selling points, using clean energy such as solar or wind, promoting green education, etc.
3) What benefits may we perceive if we become more sustainable?	**3) Note:** examples of this could be better customer perception, contributing to the circular economy, contributing to regenerating the ecosystems, etcå
4) What are the challenges we face to become more sustainable?	**4) Note:** examples of this could be financial limitations, lack of human resources, etc.

2. **Set** some nice concentration music and allow participants to walk around the room with their pens, writing their ideas on the posters. The order in which they visit the posters is not important, but they should write their ideas on all 4 posters. Encourage them to write quantity better than quality. Even if they are not sure about a certain idea fitting in one of the posters, they should still write it down!

Group analysis (30 minutes)

1. Create 4 groups, one per poster. Each group should have at least 2 people.

> If there are fewer than 8 participants, try creating only 2 groups and give 2 posters to each group. Allocate 10 more minutes to this activity.

> If there are fewer than 4 participants, allocate 15 more minutes to this activity and perform it collectively.

2. Ask each group to analyse and comment on the results for their corresponding poster: What **conclusions** can they draw from each poster? Ask them to write these down on a separate poster in a clear, easy-to-read manner. We may refer to these posters as "**Outcome Posters**".

Presentation of results (20 minutes)

1. Give the groups 5 minutes to present each of the posters they have.

> **Note:** If the activity is done collectively, this part can be skipped.

Final debriefing (20 minutes)

1. Invite participants to come together into a circle.
2. Ask them to, one by one, express:
   - ☞ How do they feel about this first activity?
   - ☞ What is their main takeaway?

> **Keep in mind!** the facilitator may also answer these 2 questions and share her/his thoughts with the participants.

> if the group is very big, you may wish to ask participants to answer these questions with only 2 words or 1 sentence to limit the amount of time spent on this exercise.

What did I learn?

By answering the 4 questions from the posters, you performed an analysis similar to a SWOT analysis, in which question 1 referred to the *Weaknesses*, question 2 referred to the *Strengths*, question 3 to the *Opportunities* and question 4 to the *Threats*. The conclusions drawn in this session and exposed in the "Outcome Posters" will be the base on which you will build upon for Activity 3.

Facilitators: reveal this to participants!

ACTIVITY 2 – ANALYSIS OF ENVIRONMENTAL CHALLENGES (OPTIONAL)

Goal of the activity: to analyze your business' environmental challenges.

After identifying the weaknesses, threats, opportunities, and strengths of your business, it may be interesting to **analyse to which environmental challenge these refer/contribute**, whether it is at the local, regional, national, or global scale. For instance, if one of the weaknesses identified is the transportation of raw materials from far away, this action is contributing to global warming, as it raises CO_2 emissions. Another example could be the usage of carton boxes that are non-recycled and single-use packaging, as this may be contributing to environmental issues such as deforestation because trees need to be cut to create the boxes.

Through the next activity, you will be able to better analyse the weaknesses and threats you would like to address, which can support you in better understanding them and defining your goals later.

Do not worry if this seems very abstract! The aim of this exercise is to reflect on the environmental challenges addressed, so try to not put the focus on getting everything perfectly right and detailed!

Note: *If you believe your enterprise is already very aware of its environmental impact, this activity can be skipped, and you can continue directly with Activity 3.*

Duration:	**100 minutes***
Materials:	Paper, pens/markers, post-its of 2 colours (optional), *Social Change Matrix*
Number of participants:	2 or more participants

***Duration and timing are an estimation and may vary depending on the group size and group dynamics.*
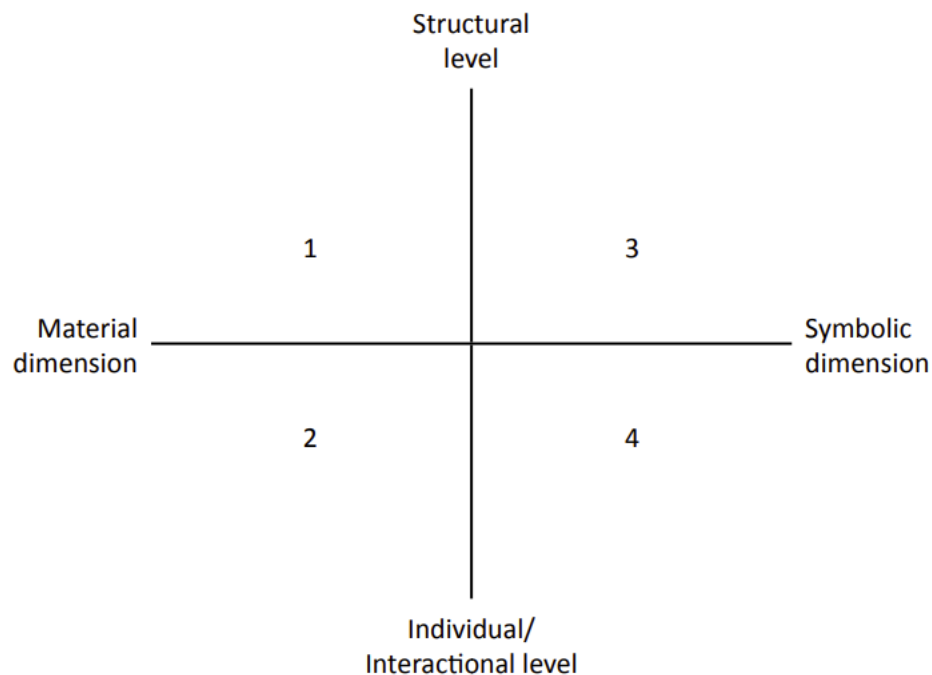
Ready? Let's start!

Structural
level

1   3

Material   Symbolic
dimension   dimension

2   4

Individual/
Interactional level

"Once the particular social problem being addressed by a social entrepreneurial initiative is comprehended in its full complexity, the matrix may be helpful in understanding the tools being used to address it. At what level does the tool work? And what aspect of the problem does it focus on? (…) The social change matrix may be a first step into introducing the social in an analysis of social entrepreneurship. As an analytical tool, it develops our understanding of the way in which the tools and strategies used by social entrepreneurial initiatives work, as well as it gives nuance to the language we use when describing efforts aiming at social change. As a strategic tool, social entrepreneurial initiatives may be able to use it to evaluate the congruency (or lack thereof) between their stated goals and the tools mobilized for their pursuit, thus strengthening their initiatives.)" (Barinaga, Ester, 2012; Pages 7-8).

An Example to use the Social Change Matrix

"Aluma, for instance, one of many local monthly magazines about the homeless sold in the streets by homeless people, this time in southern Sweden, would be placed in quadrant 2. "The street magazine creates employment for homeless people who, through Aluma, get help to get back into society again." It could also be argued that by offering employment to the individual homeless, Aluma is also contributing to improve the particular individual's self-esteem; that is, improving the person's material conditions improves her symbolic perception of herself (Hjorth & Bjerke, 2009). Soup-kitchens are other initiatives working at the individual-material quadrant; their effect at the symbolic level is however more questionable. Initiatives working at the structural level would be welfare policies such as the basic guaranteed income, which proposes a social security system providing each citizen with a regular sum of money unconditional to their situation (van Parijs, 1995). At the symbolic level we could find measures attempting to influence public opinion and general conceptions of the homeless, advocacy efforts trying to reframe homeless people from social misfits that indulge in drugs and alcohol into people that value their freedom and have ended on the streets due to reasons out of their control (Kisor and Kendal-Wilson, 2002)." (Barinaga, Ester, 2012; Pages 7-8)

Recap & Brainstorming (15 minutes)

Make a quick recap about the "Outcome Posters" from Activity 1 and brainstorm: Which environmental challenges may be related to the outcomes? Bring special focus on weaknesses and threats.

Understanding the Matrix (10 minutes)

Once the environmental challenges have been identified, the facilitator explains how the matrix works.

Reflection (30 minutes)

Divide the participants into groups and assign 1-2 challenges to each group, asking them to reflect on it by completing the 4 quadrants of the matrix.

Presentation (30 minutes)

Allow some time for each group to present and discuss their matrix with others in plenary.

Final debriefing (15 minutes)

1. Invite all participants to share the most interesting and the most challenging points of this activity.

> The final debriefing can be done orally or in a written manner. If written, ask participants to write the interesting and challenging facts in post-its of different colours. Then, the facilitator can comment on the post-its' ideas.

ACTIVITY 3 – GOAL-SETTING PREPARATION

Goal of the activity: Preparing to set goals.

You'll need: Green Impact Measured Case Studies. Get them here.

Before setting any goals, you may wish to find some inspiration in enterprises that already work for enhancing their green impact. Hence, we invite you to use this document which contains a set of eight inspiring case studies.

To better analyse these, you may wish to follow the next steps:

Duration:	60 minutes*
Materials:	Paper, pens/markers, Case Studies
Number of participants:	2 or more participants

Duration and timing are an estimation and may vary depending on the group size and group dynamics.

Ready? Let's start!

Preparation (5 minutes)

Divide participants into pairs or groups of 3 and assign one case study to each group (5 minutes)

If there are fewer than 16 participants, you may prefer assigning 2 or more case studies per group. Another option is to pre-select a few case studies you believe are most relevant to your business and analyse only those.

Case study analysis (25 minutes)

Each group will analyse the case study(s) and fill in the next table.

Strengths of the case study
Improvement points of the case study
Interesting facts
What can we learn from this case study that helps us enhance our business?
Main takeaways

Sharing findings (30 minutes)

Invite all groups to share their findings in plenary and discuss them together to better find out how your enterprise can benefit from the findings.

ACTIVITY 4 – WHERE DO YOU WANT TO GO?

Goal of the activity: setting your goals.

Now **it is time to think about where we want to go** in order to improve the environmental impact of our business. This activity will guide your team through the goal-setting process.

Duration:	120 minutes*
Materials:	Post-its, pens/markers, posters/flipcharts
Number of participants:	2 or more participants

Duration and timing are an estimation and may vary depending on the group size and group dynamics.

Ready? Let's start!

Recap (10 minutes)
You'll need: Outcome posters from Activity 2 and Activity 3.

Make a quick recap of the conclusions drawn from Activity 1 using the "**Outcome Posters**", from Activity 2 using the matrixes (if completed), and from Activity 3 using the case study tables.

Reflection (15 minutes)
You'll need: post-its, pens, and flipchart or whiteboard.

Invite participants to individually reflect on the goals they would set for the company's green impact strategy and ask them to write their ideas on post-its. This activity should be done in silence and without conversation among the participants, as the aim is to gather everyone's opinion. Participants may post their post-its on a flipchart or whiteboard.

> The next questions can serve as guidance for participants to reflect on:
> - Which areas would they prioritise?
> - What would they like to achieve for improving the company's positive environmental impact?
> - What would they like to achieve for reducing the company's negative environmental impact?

Clustering (10 minutes)
The facilitator or group will cluster those ideas that are similar with the help of the participants.

Voting (10 minutes)
You'll need: 5 green stickers and 3 red stickers.
Once the ideas have been clustered, it is time to vote.
1. Provide 5 green stickers and 3 red stickers to each participant.
2. Participants may now vote for the 5 goals they think are most relevant by placing a green sticker next to it. If any participants think that fewer than 5 goals are relevant, they can feel free to use fewer green stickers.
3. Besides, they may use their 3 red stickers to place them next to the goals they think are the least relevant. If any participants believe (almost) all goals are relevant, they can feel free to use fewer red stickers or to not use any at all.
4. Once the stickers have been placed, the facilitator counts the number of points each goal received.

> Each green sticker counts for one point (+1), while each red sticker discounts one point (-1). For instance, if a goal has 4 green stickers and 1 red sticker, this goal will receive 3 points (4-1=3).

Selecting (10 minutes)

After seeing which goals received the biggest number of points, the team can then choose between 1 and 5 goals to focus on for developing their green impact strategy.

Setting out SMART goals (30 minutes)

Now, the facilitator or group will make sure that the goals are defined in a SMART format.

To do that, for each goal, the following questions should be given a clear answer:

S Is the goal specific? Try to set concrete actions and targets that define the goal.

M Is it measurable? Think about indicators that can determine if the goal has been achieved.

A Is it achievable? Does the enterprise have the capacity to achieve the goal?

R Is it realistic? Does the enterprise have the financial, human and time resources to invest in this goal?

T Is it time-based? Try to set specific deadlines for achieving a goal.

→ An extra question should be answered as well: Is the goal aligned with the company's mission, vision and values? It is crucial to align the strategies of the company to its main purpose in order to succeed and ensure coherence and compromise among the team's actions.

> This exercise can be conducted in plenary (recommended for small groups having 3 or fewer goals) or by dividing the participants into groups and assigning 1-2 goals to each group.

Writing your goals down (15 minutes)
You'll need: poster/flipchart.

Once the SMART goals have been defined, the participants and/or the facilitator shall write them down on a poster/flipchart. This will be the "**Green Strategy Goals Poster**".

It is recommended to place the "**Green Strategy Goals Poster**" in a visible place so that the team can be reminded of them frequently. From now on, these goals will be essential and should always be considered!

Final debriefing (20 minutes)
1. To close the activity, invite participants to come together into a circle and ask them to share any final thoughts that may wander in their minds about the goals they just set. If any questions remain, this is the moment to solve them.
2. Optionally, as a closing, the facilitator can conduct a final temperature check: ask participants to show thumbs up if they feel satisfied with the defined goals, to show thumbs down if they feel unsatisfied, or to remain still if they are not satisfied or unsatisfied.

If the majority of participants remain the same or are unsatisfied, the facilitator should encourage discussion to identify the reasons why participants feel this way. Additionally, repeating Activity 4 should be considered.

ACTIVITY 5 – HOW TO GET THERE?

Goal of the activity: decide how to work towards the goal you defined.

You may ask yourself: Which green impact measurement set of tools can be used? Which tools and methods are the most suitable according to the enterprise's characteristics and the environmental challenges that it intends to overcome?

As previously mentioned, designing your Green Impact Measurement Strategy can't be done in one day. Nevertheless, through this activity, we would like to provide you with the opportunity to build your own action plan on how to start the process of developing a strategy that guides your enterprise towards achieving your Green Strategy Goals.

Duration:	**120 minutes***
Materials:	Post-its, pens/markers, posters/flipcharts, Facilitator Guide, computers/tablets/phones for researching
Number of participants:	2 or more participants

*Duration and timing are an estimation and may vary depending on the group size and group dynamics.

Ready? Let's start!

Starting out (100 minutes)

Read the section of this Facilitator Guide named <u>"How to choose your green impact management strategy"</u> and build your action plan by following the steps below.

1. For each of your **Green Strategy Goals**, answer the following questions:

Which KPIs can determine the achievement of this goal? How, when, and where will you measure each KPI? Describe what each KPI can determine in detail. *

When are you planning to start working on it?

Set a timeline for achieving the goal and add the corresponding milestones within it.

Which steps are you going to follow to achieve this goal?

Who will be responsible for working towards this goal?

This exercise can be done in plenary if the group is small. Otherwise, if the group is bigger than 6 participants, it is recommended to split it into smaller groups and assign one or two Green Strategy Goals to each group. Finally, all groups can share the results with each other in *plenary*.

*KPI note: Remember that, for KPIs to be effective, it is essential to calculate the state of a certain KPI at this present moment and on a set date in the future. This is the only way we may be able to make comparisons. Example: if a KPI chosen is water usage, we will need to calculate the water used, recycled, and wasted at this current moment. Then, if a Green Strategy Goal is to achieve a 30% reduction of water waste in 12 months, when these 12 months are over, we will need to repeat the calculations to determine if the goal was achieved.

2. Split participants into 2 groups. Each group may work on one of the following tasks:

- Research the **frameworks** mentioned in the "how to choose your green impact management strategy" section. Which do you think can support your enterprise best based on your established goals? How can you use it? After selecting your green impact management strategy, would you change or add anything to the answers you gave to the previous questions from the table above?
- Refer to the section of this Facilitator Guide named "Introduction to labels, indicators, and standards". Which **label(s)/certification(s)** could be useful for you? Why? We highly encourage you to research the process of how you can get them if you are interested in it!

> Now that your action plan has been developed, write it clearly on a piece of paper or send it virtually to all involved team members so that everyone is aware of it. It is time to start working on it!

Final debriefing (20 minutes)
- Come back to the very first exercise of Activity 1 in which the expectations and doubts were collected.
- Allow the participants to have a quick look at it and ask them to share whether the expectations were met, and the doubts were gone. Encourage discussion.
- Close the session by bringing participants into a circle and asking them to share one thing they are grateful for after having completed this set of activities.

Congratulations, you are done! But as previously mentioned, this is only the beginning of your path towards building your green impact measurement strategy. Hence, we wish you all the best with this new path you just started walking! And remember – trust the process, you will get there!

LIST OF RESOURCES

https://www.unltd.org.uk/learn/defining-social-impact-indicators-setting-targets-and-refining-your-social

https://ruralsehub.net/how-to-measure-social-impact/

https://www.apiday.com/blog-posts/how-to-measure-the-social-and-environmental-impact-of-your-compagnie-and-how-to-improve-it

https://www.businessnewsdaily.com/5102-green-business-ideas.html

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2. "Standards and Guidance. Discover the International Standards on Accounting for Value." https://www.socialvalueint.org/standards-and-guidance
3. "The Purpose of the Principles of Social Value and the SVI Standards." https://static1.squarespace.com/static/60dc51e3c58aef413ae5c975/t/623c98ac4b918944ef0b75db/1653296439434/The+Purpose+of+the+Principles+of+Social+Value+and+the+SVI+Standards+.pdf
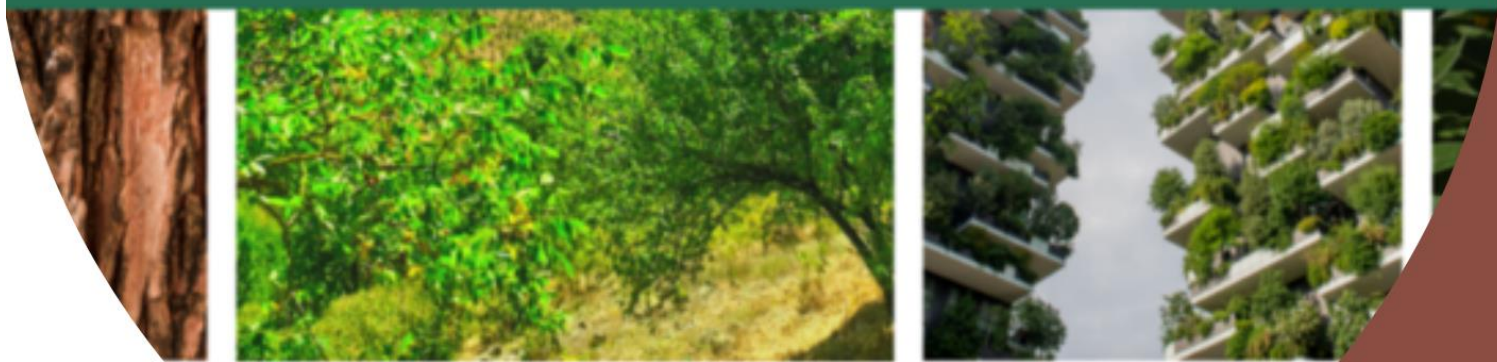
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6. "What Is Environmental, Social, and Governance (ESG) Investing?" https://www.investopedia.com/terms/e/environmental-social-and-governance-esg-criteria.asp

7. "ESG vs. CSR: what's the difference?" https://thesustainableagency.com/blog/esg-vs-csr/

8. "The State of Social Enterprise in Canada" by the Canadian Social Enterprise Network

9. "The Impact Investor" by Cathy Clark, Jed Emerson, and Ben Thornley

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