



Chambers Ireland CSR Report

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Chambers Ireland CSR Policy Council

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What is CSR?

Corporate Social Responsibility (CSR) is the integration of social and environmental concerns in business operations and in the interaction with stakeholders on a voluntary basis. CSR embraces responsibility for a company's actions and encourages a positive impact of its activities on the environment, consumers, employees, communities, stakeholders and all other members of the public sphere, beyond its financial and legal requirements.

The EU Commission had previously defined CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis”¹. However, in October 2011, They changed this definition to “the responsibility of enterprises for their impact on society.”² This new definition reflects the changing nature of CSR whereby it is integrated into every aspect of a business and lies at the core of a company’s overall strategy. This change in vision by the EU highlights the importance that CSR is about the ongoing running of a business in a responsible and sustainable manner. Corporate Social Responsibility is an attitude rather than just an activity.

Corporate Social Responsibility is about doing business in a fair manner and showing a commitment to the world in which we operate. CSR highlights the role that businesses play in contributing to a better society by actively engaging and consulting stakeholders in a manner that goes beyond its financial and legal requirements. While the term ‘Corporate Social Responsibility’ is a relatively new one - it has only been in wide use since the 1960’s – businesses have been actively engaging in CSR for decades. One of the most famous Irish families, the Guinness family, were engaging in CSR as far back as the early 1900s - with the establishment of the Iveagh Trust which provided homes for the poor in Dublin and London.

Many companies find that they have been implementing CSR strategies without actually labelling them as such. Nowadays companies are increasingly concerned with creating sustainable practices that benefit the company and its stakeholders alike, CSR initiatives can range from anything to a local project which involves and benefits the local community to an international project which reaches outside the areas in which a company would normally operate.

¹ http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr/new-csr/act_en.pdf

² http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr/new-csr/act_en.pdf

Why do companies engage in CSR?

CSR is a voluntary activity which companies engage in for a number of reasons. CSR helps strengthen a company's image and reputation amongst its stakeholders. Companies with CSR initiatives are seen by the public to be socially responsible and actively taking an interest in the community in which they operate. According to the 2002 Edelman Strategy One Survey of Opinion Leaders, 76% would switch to a company with strong CSR practices, if price and quality are equal to non- CSR competitors. In the same survey, 75% surveyed reported they would give a CSR company the "benefit of the doubt" if the company were subjected to negative publicity.³

Behaving responsibly, and indeed irresponsibly, can have a huge affect on stock prices of a company. The BP oil spill, in April 2010, sent BP's stock price plummeting from \$59.50 that day to \$28.90 by the end of June, reducing shareholder value by half. A recently published article in Forbes magazine, 'CSR Pays for Itself: Here's The Evidence', examined stock market reactions to responsible and irresponsible behaviour by U.S. publicly traded companies from 1980 to 2009 and found that shareholders do reward corporations for environmentally responsible activity. It was found that Companies experienced an average abnormal stock price increase of .84% in the two days following an announcement of eco-friendly behaviour. Likewise, investors significantly punished companies for eco-harmful events with a corresponding abnormal return of -.65%.⁴

While CSR activity is of course voluntary, companies are facing mounting expectations of their social and environmental behaviour with research showing that society's expectations of companies are growing significantly in terms of CSR engagement despite current global economic difficulties. IBM's Global CEO Survey 2008 also found that customer expectations around corporate social responsibility are increasing, with demand for socially-minded products, services, and even supply chains.⁵ CSR will play an important role in differentiating an enterprise in the future.

Having a CSR strategy can also be mutually beneficial with companies set to make gains in terms of cutting costs and increasing profitability. Environmental CSR for example often focuses on an

³ <http://www.independent.ie/business/irish/why-it-pays-to-be-a-good-neighbour-1307939.html>

⁴ <http://www.forbes.com/sites/forbesleadershipforum/2011/08/30/csr-pays-for-itself-heres-the-evidence/>

⁵ <http://www.ibm.com/ibm/ideasfromibm/us/ceo/20080505/>

organisation's attempt to reduce its carbon footprint, which in turn leads to savings on overheads such as electricity and water. While CSR is not pursued in order to make a profit that does not mean that many initiatives can't have a real and quantifiable payback for the company. According to a Chambers Ireland survey, 83% of respondents felt that having a CSR agenda is important to attract potential customers and employees.⁶

A 2011 survey by Business in the Community Ireland (BITC) of CEO's in Ireland found that 61% of CEOs agree that responsible business strategies gives them a competitive advantage, 93% of CEOs feel a personal dedication to having a responsible business agenda and 71% of CEOs believe that Ireland should aim to become a world centre of excellence for responsible business practice.⁷

The main areas of focus for CSR

There are a number of issues to consider before a company puts in place a suitable CSR programme. The most important of these is what sort of activity complements the area in which the company works and is aligned with the goals of the company. While CSR can cover a broad range of areas, in Ireland it is generally accepted that there are four core pillars of CSR:

- Community
- Environment
- Marketplace
- Workplace.

Community

Community CSR is one of the most popular and visible aspects of a company's CSR strategy. These projects depend on direct interaction between the company and the community, generating economic and social vibrancy in the locality. A company builds on this goodwill by using their grassroots knowledge of the issues facing those living in the surrounding area to deliver an effective community-focused CSR strategy. The key to effective community CSR is to design a project which reflects the

⁶ CSR Survey, Chambers Ireland, October 2011.

⁷ Responsible Ireland Survey, CEO Attitudes to Responsible Business, Business in the Community Ireland and amárach research, September 2011.

company's philosophy, fulfils a need within the community and matches the available resources of the firm with the objective of the overall project.

Environment

Public concern regarding the environment is increasing year on year with a growing awareness of the need to implement policies which enable sustainable development. Environmental CSR can also be one of the most beneficial to a company as implementing environmentally friendly practices in the workplace can lead to a reduction in costs and expenses. Environment-based CSR projects go beyond the legislative obligations and promote greener economic growth. The results of these projects are quantifiable and are measured as part of a pursuit for continuous improvement. The most successful CSR projects in this area are those that deliver solutions that are both environmentally and business friendly.

Marketplace

Marketplace is a growing area of CSR in Ireland and has two major elements; a company's suppliers and its customers.

In recent years, Irish companies have begun to pay more attention to their suppliers in response to investor and customer concerns. More and more businesses are now examining how responsible their suppliers are. Companies have an interest in ensuring that their suppliers are providing adequate pay and working conditions to their employees, have effective environmental-protection policies in place and are conducting their business activities in a transparent manner that is in line with good corporate behaviour.

In relation to customers, marketplace CSR encourages companies to implement responsible sales and marketing policies and to train their staff on how these policies can be implemented. Marketplace CSR helps businesses to nurture a corporate culture that values the needs, expectations and diversity of its customers. In this context, initiatives such as implementing customer service programmes which effectively monitor complaints and aim to provide continuous improvement can play a key role in marketplace CSR.

Workplace

While workplace CSR is one of the most internal and least visible strands of CSR, it is also one of the most important aspects which contribute to the success of the company. Workplace CSR centres on a company's employees, work policies and work area. Employers are seeking to put in place policies that

promote the retention and development of their staff and nurture workplace environments that will attract recruits of the highest calibre, which is essential in a competitive economic environment. Workplace CSR initiatives can range from health and safety, the work-life balance of employees, staff diversity to cultural awareness. Many companies provide rest and leisure areas for their employees while others strive to surpass legal health and safety requirements. Many companies find that implementing workplace projects can produce positive aspects on the running of the business such as lower insurance premiums and reduced rates of staff absenteeism.

CSR in Ireland

Despite the current economic climate, CSR in Ireland continues to grow. CSR has now become a mainstream business activity with more and more companies realising that implementing responsible and sustainable business practices will set themselves apart from their competitors. The broad range of companies practising CSR brings increased credibility in the eyes of foreign companies who wish to do business or even relocate here. Companies with a good public image and a strong focus on CSR attract a high calibre of employee; as potential employees feel they will be well treated by such a company. Overall, CSR is fast becoming an integral part of sustainable business activity in Ireland. 92% of respondents in a recent Chambers Ireland survey felt that engaging CSR activities in Ireland can help to improve our global reputation.⁸

CSR in Ireland also has another advantage not evident in many countries. Every year, the Chambers Ireland Corporate Social Responsibility Awards are held in Dublin. These Awards offer the business community the chance to promote their efforts in CSR and gain recognition for best practice. The Awards also encourage other companies to get involved and recognise the benefits to be gained from engaging in CSR. Chambers Ireland also has a CSR Policy Council which focuses on developing and promoting best practice in CSR while raising awareness of the potential benefits of CSR among SMEs. The Council comprises a number of business leaders and CSR specialists from Irish business. National CR Week, started in 2007 by Business in the Community Ireland (BITC) also aims to encourage CSR activities by hosting a number of events and seminars which serve to educate businesses on how to improve their relationship with their community, their workplace, their marketplace and the environment.

⁸ CSR Survey, Chambers Ireland, October 2011.

A recent report by Business in the Community Ireland (BITC) estimates that Irish companies within its network of members contribute €46,000 a day to community and charity groups. The new BITC Business Impact Map also showed how 35 companies around Ireland have developed 3,235 community partnerships and donated over €17 million in cash donations (averaging €46,000 a day), in-kind donations and employee fundraising to charities and community groups. The online interactive “Business Impact Map” gives a county by county breakdown of the extent to which companies and their employees supported their local community groups and charities in 2010. National statistics show that in total over €11 million was given in cash donations, €3.1 million was provided by in-kind donation and over €2.4 million euro was raised through fundraising by employees. Employees also volunteered nearly 140,000 hours to local groups and charities during the year by the 35 participating companies.

The BITC study also provides a breakdown ranking counties for the highest levels of employee fundraising outside of Dublin. The leaders were, Kildare, Limerick, Cork, Antrim and Louth raising €151,000, €119,000, €87,000 and €77,000, €73,000 respectively. Dublin had the most employee volunteer hours at an impressive 75,369 and Kildare was also strong with over 26,000 hours. County Limerick followed with 6,200 hours and Meath was close behind with 5,900 hours.⁹

CSR/Philanthropy Issues in Ireland:

The McKinsey report, Philanthropy in the Republic of Ireland, found that while Irish people were generous with an estimated 90% giving to charity, only 12% of this giving is planned (compared with 36% in the UK). This in turn means that income streams for not for profit organisations cannot be easily predicted making budgeting extremely difficult. The report also indicates that in 2005, 1.4% or some EUR 25 million of Irish NGOs’ income stemmed from corporate donations. All listed corporations in the UK donate on average 1.2% of their pretax profits, reaching as much as 7% for Sainsbury’s or 6% in the case of ITV plc.

The absence of substantial corporate sector funding has contributed to an over reliance on the Government to meet the funding needs of charitable organisations. It is estimated that 12,000-14,000 charities have emerged in the last 10 years when provision of funding was better. Some of these organisations are now relying on 80% funding from Government which is not sustainable in the current

⁹ http://www.bitc.ie/news/bitci_are_delighted_to_launch_the_business_impact_map_today/268/story.html

economic climate. The Government would like to reduce the dependence of charitable organisation for state funding to just 30%. The McKinsey report summarises that despite the current economic conditions in Ireland, there still remains untapped potential for philanthropic growth.¹⁰

Mutually Beneficial Relationships & Encouraging CSR

Business in the Community Ireland (BITC) developed a guide on how communities and business can work together and mutually benefit from a partnership with one another. The guide aims to encourage community and voluntary groups to interpret their needs in terms of business skills, manpower and volunteering time rather than cash and outlines a 7 step model framework for developing successful partnerships with business.¹¹

The Irish Government have committed to encouraging philanthropic and charitable giving in Ireland by re-establishing the Forum on Philanthropy in July 2011. The forum aims to develop the right environment for charitable fundraising and philanthropy the Irish people will contribute even more to funding civil society and creating a better and a fairer Ireland.¹²

Need for Collaboration amongst existing non-profit organisations:

The McKinsey report estimated that there are about 25,000 non-profit organisations in Ireland. This is a very high NGO density relative to the population. While this is beneficial in terms of the diversity of beneficiaries –this high NGO density also has negative consequences, namely that every second Irish nonprofit organisation has five or fewer full-time employees with some organisations being simply too small to effectively address their target issues.

Small independent organisations frequently lack the resources to operate effectively. More collaboration or even a certain level of consolidation could enable the charitable sector to work more effectively and efficiently, for instance, by pooling the administration activities of small nonprofit

¹⁰ McKinsey Report, Philanthropy in the Republic of Ireland

¹¹ http://www.bitc.ie/uploads/BITC_Step_by_Step_interactive_Guide-.pdf

¹² http://philanthropy.ie/index.php/news_and_events/news_item/minister_hogan_launches_forum_on_philanthropy_to_support_work_of_charities/

organisations. If partnerships are formed between small organisations serving the same purpose significant savings could be made and productivity increased.¹³

The Charity Act 2009:

The Charities Act 2009 was enacted on 28 February 2009 and represents a very significant milestone for community and voluntary activity in Ireland. The purpose of the Charities Act 2009 is to reform the law relating to charities in order to ensure greater accountability and to protect against abuse of charitable status and fraud to enhance public trust and confidence in charities and increase transparency in the charity sector.

Key aspects of the Act will provide for:

- A definition of charitable purposes for the first time in primary legislation (see below);
- The creation of a new Charities Regulatory Authority to secure compliance by charities with their legal obligations and also to encourage better administration of charities;
- A Register of Charities in which all charities operating in the State must register;
- The submission of annual activity reports by charities to the new Authority;
- Updating the law relating to fund-raising, particularly in relation to collections by way of direct debits and similar non-cash methods;
- The creation of a Charity Appeals Tribunal; and
- The provision of consultative panels to assist the Authority in its work and to ensure effective consultation with stakeholders.

The Act has not fully commenced as the Charities Regulatory Authority is yet to be set up. In the absence of its full implementation and in order to boost transparency and bolster public confidence in the sector many organizations came together to form a Code of Governance to commit to maintaining standards and good governance in how charitable organisations are run. This is an important step as the McKinsey report found that there was a high level of distrust amongst Irish society of the large-scale philanthropic activities of Ireland's wealthy.¹⁴ The creation of the Charities Regulatory Authority will also serve to bolster the credibility and integrity of charitable organisations in Ireland.

¹³ McKinsey Report, Philanthropy in the Republic of Ireland

¹⁴ McKinsey Report, Philanthropy in the Republic of Ireland

Further legislation regarding charitable organisations including regulation and a standardised way for accounts to be published will serve to add a layer of professionalism to the industry and remove some of the mistrust that is prevalent in Irish society.

CSR and SMEs:

CSR is not just limited to large organisations however, The European Commission Directorate General for Enterprise and Industry commissioned a report examining Opportunity and Responsibility – How to help more small businesses to integrate social and environmental issues into what they do. The report outlines how SMEs are ideally positioned to engage in CSR activities as they usually identify themselves closely with the region or town where they are located. The social and environmental issues of concern to them will probably be local and regional in nature. It is at the local and regional level that the positive impact of having a greater uptake of CSR can best be felt, whether it be in economic, social or environmental terms. The report also suggests how a collective effort by SMEs can bring about greater change as SMEs from the same cluster or sector often face common social and environmental issues. Addressing these issues collectively can reduce the costs of action and result in improvements that an individual SME acting alone cannot achieve. The report also highlights how the call for a greater uptake of CSR amongst SMEs also requires government responsibility in terms of creating the right framework conditions to allow enterprises to grow and to create more and better jobs.¹⁵

CSR – lack of employee engagement:

A recent Smartbrief poll asked whether companies measure employee engagement on CSR. Over 70 percent of the respondents said they don't do so. And of the small percentage that do, only a little more than half seem to be doing so effectively, i.e., either by including a specific section in annual performance reviews or offering monetary incentives¹⁶

Intel has addressed this issue by introducing the Intel Code of Conduct training for all its employees. Included in this training is specific content on Intel's corporate social responsibility expectations, including those related to the environment and human rights. The engagement of staff at all levels in

¹⁵ http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/sme/index_en.htm

¹⁶ http://www.smartbrief.com/news/sustainability/poll_result.jsp?pollName=568A99FF-FB8A-408E-BB8A-E5D45B71FF4A&issueid=B921C396-393E-4CAF-B716-6CEB87F8EAA0

CSR activities empowers employees to get involved with the companies CSR efforts. Intel boast an extremely high rate of employee volunteerism globally at about 40%.

Taxation:

The legal and tax framework in a country influences the way in which corporate social responsibility and philanthropy can operate. Even though regulatory intervention cannot directly increase the amount or effectiveness of philanthropic and CSR efforts, it can create incentives and ensure appropriate oversight and control.

The Irish Charities Tax Reform Group (ICTR), set up to optimise tax effective giving in Ireland, has called on the removal of the €250 tax relief threshold and reduce the minimum donation eligible for tax relief to €100, with a view to removing a minimum altogether. They estimate that only 13% of charities currently benefit from the tax relief scheme on donations of €250 or more from PAYE only donors and that this could increase a further 32% of charities (45% in total) if the limit was reduced to €100. They estimate that the total annual cost to the Exchequer of extending the benefit of the tax relief scheme to 45% of charities by reducing the threshold from €250 to €100 is €47million.

Similarly, the ICTR call on the removal of the new tax relief restriction on high earners, which includes charity donations in overall annual tax relief calculations. This is echoed in the McKinsey report which outlined that high earners (i.e., annual income of EUR 500,000 or more) face restrictions as to the amount of income they can offset using any combination of tax relief schemes up to €250,000 annually or 50% of income, whichever is higher. This upper limit applies to all tax relief; the government does not exempt tax relief for charitable giving from this general rule. In addition to the thresholds limiting the applicability of tax incentives, the system to reclaim taxes is quite complicated, thus imposing another administrative burden on the donating tax payer. The report continues to say that data from the Revenue Commissioners showing that the 400 top earners accounted for about 10% of the tax-deducted charitable giving totalling €12 million. This contribution of the wealthiest segment in Ireland lags behind Germany, the UK, or the US, where the top income earners account for more than 30% of private donations. Despite allowing for the fact that some large Irish donors are not tax residents in Ireland and therefore their contributions are not included in the data from the Revenue Commissioners, the evidence seems to confirm further untapped potential for philanthropy among wealthy Irish families.

An extension of tax relief to treat donations other than money, e.g. the donation of gifts in the form of property and gifts in kind, in the same way as cash and publicly quoted shares could also significantly help the charity sector in Ireland.

Examining the possibility in further deductions in taxing measures within charitable organisations themselves could also alleviate the current pressure felt by many. The ICTR estimated that in 2005, Concern's VAT bill came to €1.5million, while their entire programme in Rwanda for that year cost €1.4 million. A 2002 study which commissioned Ernst & Young to research the extent of the VAT burden on Irish charities found that the sampled charities paid out a total of €18 million on VAT of which €9.4 million was paid out of fundraised income. The ICTR suggest the government introduce a grant scheme to compensate charities for the VAT they pay without contravening E.U. law. In 2005, the EU Commissioner for Taxation and Customs, Mr Laszlo Kovacs stated: "The Commission has always considered that any scheme designed to relieve the VAT burden for charitable activities can be regarded as compatible with EU legislation if it is clearly separated from the VAT system (since under this system VAT can only be refunded if it is connected with taxable supplies) and does not affect the own resources of the Community. The essential difference is that, under such a scheme the tax is collected in the first place and then the Government chooses to allocate it back to the bodies from which it has been collected. This is a subtle but important distinction. "I have to underline that the decision to set up such a refund mechanism is strictly a national budgetary issue over which the Commission has no say or influence."

The study estimated that the actual cost to the Exchequer of introducing a refund mechanism is 52% of the total VAT bill since the remainder is paid for from public funding – in the case of the sampled charities, a VAT refund would cost the Exchequer €9.4 million. Based on the research it is estimated that at today's values the cost of introducing a VAT compensation scheme for Irish Charities would be a maximum of €25 million.¹⁷

This measure has been successful in other countries for example in its Finance Bill published in November 2006, the Danish Government made provision for a VAT compensation scheme for charities

¹⁷ <http://www.ictr.ie>

where they are compensated for VAT in direct proportion to the amount of their fundraised income in excess of that raised in the threshold year of 2004.

Tax relief measures will allow charitable organisations opportunity to support themselves and be less reliant on Government funding. Chambers Ireland would suggest the Government examine the possibility of a VAT compensation scheme and recover the costs by reducing the level of funding and grants provided. Chambers Ireland has identified the following initiatives carried out by businesses in Ireland as being particularly exemplary in their CSR efforts.

CSR Best Practice:

No formal bench marking mechanism exists for companies to measure or compare their CSR initiatives. The Business Attitudes Towards Corporate Responsibility, Business in the Community Ireland IPSOS MRBI Survey 2010 found that 62% of CEOs do not have specific metrics for measuring corporate responsibility performance and that 77% of CEOs think there should be a measurable standard for corporate responsibility best practice in Ireland.¹⁸ The European Union has also recognised this issue and in response has commissioned its largest ever research and knowledge development initiative on CSR in order to examine how managers, policy makers and stakeholders better measure and evaluate CSR impacts. The IMPACT project, entitled “Impact Measurement and Performance Analysis of CSR” is being undertaken by a consortium of 16 European research institutions, combining independent sustainability research, business schools, Universities and CSR networks. The research began in March 2010 and will continue until March 2013.¹⁹ Chambers Ireland believes that CSR should remain a voluntary exercise that firms embrace as part of their wider stakeholder engagement activities.

In Ireland, Business in the Community Ireland (BITC) has developed a Corporate Responsibility Quality Mark to address the issue of measurement. The ‘Business Working Responsibly’ Mark will be an independently audited measurement tool to evaluate a company’s achievements in sustainable and responsible business practices. The first companies to achieve the Mark were awarded their certificates during BITC’s National CR Week, October 2011.

¹⁸ Business Attitudes Towards Corporate Responsibility, Business in the Community Ireland IPSOS MRBI Survey 2010

¹⁹ <http://www.csr-impact.eu/>

Another tool that can be used to measure and compare CSR initiatives is examining the Annual CSR reports of individual companies. A number of companies produce specific annual reports for CSR activities, underlining their commitment to CSR as part of their business practices. This is essential in order for CSR to grow in Ireland and also will contribute to combating the trust issues that were identified in the McKinsey Report.

The following examples have been selected based on a review of a selection of dedicated Annual CSR reports specific to Ireland produced by these companies.

Case Study: An Post, Intel and Microsoft - *Corporate co-operation and a pooling of resources*

An Post, Intel and Microsoft came together to form the initiative 'Log on, Learn' to tackle the problem of computer literacy among the aging community. This project is an example of community CSR which involved the co-operation of a number of stakeholders. By pooling their resources the project combined the technical knowledge of Microsoft and Intel, and the profile of An Post as a trusted provider of information and help, in order to tackle a growing problem in the local community. The premise of Log on, Learn is that of transition year students using their technical knowledge to teach older members of the community how to use a computer. The students and older people meet in the school setting for eight weekly training sessions of one-two hours' duration. The student communicates their knowledge of basic word processing and internet skills as well as the all important confidence to overcome the 'fear factor' surrounding 'new technologies'. The Older Person in return shares their ability to communicate their memories of culture and their valuable life experience. 160 schools signed up to the initiative with approximately 3,000 older people having received the training.

Case Study: Vodafone – *Green Agenda*

Vodafone's Green Agenda is one of Ireland's most ambitious Environment-based CSR projects. It is a three year comprehensive sustainability strategy which aims to reduce Vodafone's carbon emissions. This strategy is being achieved through a series of sixty six operational initiatives under the key focus areas: energy, transportation and waste, and handset recycling. In November 2008, Vodafone was one of the first Irish companies to announce a carbon reduction target: to reduce the company's CO₂ emissions by 30% by 2011. To date Vodafone has surpassed its target by reducing its CO₂ emissions by

34%. The Green Agenda goes well beyond reducing emissions and educates and raises awareness through its 1,300 staff, vast network within the business community and its large customer base. As part of its leadership efforts Vodafone founded the Irish Corporate Leaders Group on Climate Change, a forum for 12 Irish business leaders to influence the Irish business community and government leaders to embrace sustainability and take the necessary steps to reduce their carbon footprint. The company also sponsored the first Carbon Disclosure Project (CDP) in Ireland and will be sponsoring the Green Business Pages and the Green Economy Expo.

The key to this project is that it focuses on all stakeholders. Vodafone's employees are being actively encouraged to change the way they get to work. To this end, Vodafone have introduced the Cycle to Work scheme which was taken up by 10% of the workforce. Vodafone are also actively encouraging their customers to switch to paperless billing which cuts down on paper wastage. Paperless billing is just one example of a CSR project which can have dual benefits; it is a positive initiative for the environment and can also create substantial savings for the company.

Case Study: ESB - Focusing on a key issue and liaising with existing charities

ESB's ElectricAid undertook an initiative focussed on the issue of suicide and strategically worked with groups already in place to address a specific issue. For example the donation of €20,000 to Console to help fund their 24-hour national helpline, €14,600 to strengthen the suicide aversion website, www.suicideprevention.ie, for investment of in a search engine optimisation programme. €24,000 was donated to Pieta House for their innovative "Moving On" programme, and SOS received €10,000 for their Eden Programme, aimed directly at those who have already attempted to take their own lives. The Waterford Suicide Strategy Group was also helped with €12,000 for the development and implementation of an integrated regional suicide strategy.

Case Study: Glanbia - Strategic Partnerships

Glanbia's collaboration with Barretstown commenced in 2008 and has proven to be a highly successful three tiered partnership incorporating the Group, the Avonmore brand and employee fundraising. The association of Barretstown with the Avonmore brand aligns their corporate and employee giving with their business strategy. Glanbia donated €310,000 to the charity in 2010. In addition, Avonmore's sponsorship of weather forecasts on Irish television as part of its brand strategy is being used to highlight Glanbia's association with the charity and on-pack promotions gives Barretstown substantial exposure across Ireland on a daily basis.

Case Study: Bord Gáis Éireann - *Reacting to a need and providing solutions to real problems*

Bord Gáis Éireann responded to the prolonged cold spell of winter 2009/10, by making an exceptional €1m donation towards the higher fuel bills of their most vulnerable customers. Given the exceptional circumstances, Bord Gáis felt it was 'simply the right thing to do'. The speedy reaction to this unprecedented need helped society's most vulnerable people meet the costs of their fuel bills. The partnership formed with St Vincent de Paul over the course of the initiative is a prime example of how collaborations between the corporate and non-profit sectors can achieve real results.

Case Study: Abbott Ireland – *Croí an Óir (Employee Volunteering and Giving Programme)*

The Croí an Óir programme has a dual purpose for Abbott Ireland; it engages with and supports the local community through employee volunteering and fosters a positive working atmosphere amongst its employees. The programme engages a variety of stakeholders by implementing a number of employee volunteering projects across all 14 of the company's sites. In its first year in 2009, Croí an Óir supported employees' 4,000 volunteer hours, 103 volunteer and fundraising projects, and increased the perception of Abbott among employees and in the community. The following year saw an increase of 52% in hours volunteered rising to nearly 9,000 hours. It is driven by employees through a National Team and Local Committees, while employees nominate organisations and provide feedback via an annual survey.

Individual projects carried out under this initiative include; Abbott Ireland employees fundraising for Daffodil Day, teaching energy awareness programmes in local schools and participating in Science Week by offering school tours of Abbott sites. Croí an Óir has benefitted more than 100 charities, schools and local communities across Ireland. It has also supported Abbott's reputation as an attractive place to work as employees are proud of the company, with 84% of employees saying that Abbott's relationship with local groups is good.

Case Study: KPMG - *Project Bright*

Project Bright is a workplace initiative aimed at encouraging staff to be social entrepreneurs. Staff participated in a competition to identify social issues and then came up with unique solutions that would make a real difference to the associated community organisation, utilising the skill-set of their own employees. The objectives of the Project Bright programme were to: get staff more involved in Corporate Social Responsibility initiatives; encourage staff to be innovative and develop their skills for the benefit of our community and, for the winning team, give a unique personal development

opportunity to travel to Africa and spend two weeks working as part of a team to improve the local economy/employment in the third world.

Case Study: IBM – Employer Supported Volunteering

In early 2011, all IBM employees and retirees were encouraged to volunteer at least eight hours by applying their talent and expertise to civic and societal needs in their local communities. As part of their celebrations for 100 years of corporate civic leadership, IBM organized *A Day of Service* when several hundred employees in Ireland participated in the programme. By August 2011, the volunteering uptake increased to 29% of employees, with 10,000 hours of volunteering registered, up from 19% at the end of 2010. As a result of this success, Global grant funding was increased to \$12m, up 140% on 2010. Several organisations and schools in Ireland received not only grants of up to \$75,000, but also the time and skilled volunteering efforts of hundreds of employees.

Case Study: McDonald's – Flagship Farms Programme

This 3-year project has been developed by McDonald's in conjunction with the Food Animal Initiative (FAI) to encourage sharing of sustainable agricultural practices and to demonstrate the long term commitment to agriculture that the company has. McDonald's goal is to drive improvements in sustainable agriculture. This project aims to establish a direct dialogue amongst progressive farmers across Europe, and to facilitate the sharing of sustainable farming concepts across the producer network. These progressive farmers are keen to demonstrate the good practices they have adopted and are striving to continuously develop progressive sustainable practices.

Case Study: Accenture – Accent on Women

Accent on Women is a community and support network for women in Accenture and is focused on the retention and advancement of women in the firm. The project includes a strong Maternity programme, which provides guidance to women preparing for maternity leave, support for women on maternity leave and assistance transitioning back into the workplace. It's also about sharing the latest thought-leadership and best practices with other executive women through external channels and networks. The highlight in the calendar is their annual celebration of International Women's Day. One of the key goals of the project was to increase levels of senior women in the organisation. This was achieved with 42% of management posts being held by women and 29% of the Senior Executive team are women - this is compared with 35% and 14% respectively in 2007.

Accent on Women falls under Accenture's Diversity work stream. Accenture's annual celebration of International Women's Day has become an important and recognised part of their commitment to building a diverse workforce. Although it focuses on women, it values the support and participation of men in the firm also, who have firmly bought-into the programme, attend events, see the difference it is making and know the importance of having a diverse workforce to support its clients.

Case Study: PepsiCo Ireland – One Simple Thing

One Simple Things (OST) was developed by PepsiCo Ireland to afford individual flexibility to achieve work-life balance. Employees and their manager share the responsibility of agreeing a goal that will make a positive change to the employee's work-life balance. Once One Simple Thing is agreed, it becomes part of the employee's People Objectives and is a commitment between both parties who then work together to implement the goal and periodically assess its effectiveness. One employee, when responding to the Best Workplaces Survey in 2011, commented, *"The OST initiative has helped me to flex my morning start so that I can exercise more. This has made me healthier and more energetic which has positively impacted my home life and my work performance."* PepsiCo Ireland has been on the list of Best Workplaces in Ireland for 5 years since 2005, including the last 3 years in succession.

Case Study: O2 – Think Big

Launched in September 2010, Think Big is a programme designed by O2 and Headstrong, the National Centre for Youth Mental Health, which enables young people to deliver projects in their community that make a difference to young people's mental health. To date over 100 projects have been approved with at least 500 young people involved in the programme. Think Big provides young people between the ages of 14 and 25 with the tools and skills to make positive changes within their communities. The hope is that this in turn will facilitate real social change by helping to change attitudes among the general public and de-stigmatise youth mental health. For those project ideas which are successful, O2 will grant the young person a monetary allowance of up to €300 to help get the project off the ground, along with a mobile phone (with €50 top-up), and a Think Big start-up pack. In addition, every young person will get support from O2 and Headstrong in the form of mentoring and training to help them bring their project to life.