



ISO 26000: 2010 – Guidance on Social Responsibility

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KEY INFO

- 30 - 40 minute webinar
- Questions in the chat box
- Q&A at the end
- Recording of webinar circulated shortly

YOUR PRESENTER



Richard Walsh

CEnv MIEMA, ISO 9001, ISO 14001,
ISO 50001, NHSS 18, Eco-Campus

NQA Principal Assessor
Environment & Energy



Richard is NQA's Principal Assessor for ISO 14001 and ISO 50001 management system standards. As a Principal Assessor his role is to lead and develop the technical knowledge and skill base of NQA staff and Assessors, whilst ensuring technical knowledge and changes within the industry are cascaded appropriately and accordingly to clients and external stakeholders.



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ISO 26000:2010

Guidance on Social Responsibility

Structure

- Aims of ISO 26000:2010
 - Why was this standard developed?
 - Will ISO 26000 work for my organisation?
 - Link between ISO 26000 and SDG's
 - Benefits of ISO 26000
 - Overview of 26000 and clause breakdown including the core principles
-



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26000:2010

Guidance on Social Responsibility

This document provides guidance on the practical framework for creating and implementing effective corporate social responsibilities policies that address social, environment and governance issues.

The aims of ISO 26000:2010

ISO 26000:2010 was published on 1st November 2010 and has been applied to thousands of organisations around the world.

The aim for ISO 26000:2010 is to provide guidance for organisations, no matter the size, to align their sustainability policies, strategies and initiatives to operate in a socially responsible manner.

In light of the current climate, following COP 26 and COP 27 held in Scotland and Egypt respectively, organisations are looking not only to reduce their carbon footprint but also ensure that their organisation is addressing social, environmental and governance issues relevant to their activities. As well as being seen as the “right thing to do”, application of ISO 26000 is increasingly viewed as a way of assessing an organisation’s commitment to sustainability.

ISO 26000 aims to promote a common understanding of social responsibility however it does not replace any existing tools and initiatives. When implementing ISO 26000, organisations should consider the social, environmental, legal, cultural, political and economical differences in the countries in which they operate, sell or buy from.

As a guidance standard it is not an accredited system and therefore cannot be included in the scope of an accredited management system standard. NQA can offer an unaccredited opinion statement related implementation of ISO 26000 guidelines.

Will ISO 26000 work for my organisation?

- It is designed to work in all organisational and cultural contexts – in any country or region
- It is flexible and the company itself decides how to use it
- It was internationally negotiated through ISO's consensus method, using a multi-stakeholder approach, and balance to reflect global diversity.
- It incorporates the real-life experiences of its many contributors, and at the same time builds on international norms and agreements related to Social Responsibility



Example links between International norms and ISO 26000

Link between ISO 26000 and SDG's

Sustainable development can be defined as a form of development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

This cannot be achieved by individual organisations working in silos, which is why 193 countries have pledged their support towards the 17 United Nations Sustainable Development Goals (UNSDGs) and their 169 targets.

Adopted in 2015, the SDGs are a set of aspirational goals to end poverty, protect the planet and ensure prosperity for all, as part of the United Nations 2030 Agenda for Sustainable Development.

ISO 26000 was developed before the UN Agenda 2030 and the SDGs, yet offers more than 450 recommendations related to its main principles and core subjects of social responsibility that help organisations contribute to the SDG goals.

Link between ISO 26000 and SDG's

For example, for the first SDG (No poverty), Clause 6.4.4.2 of ISO 26000 under the core subject “Labour practices” states: “An organisation should pay wages at least adequate for the needs of workers and their families.

In doing so, it should take into account the general level of wages in the country, the cost of living, social security benefits and the relative living standards of other social groups.”

Another example is SDG 3 (Good health and wellbeing), Clause 6.3.9.2 of ISO 26000 under the core subject “Human rights” recommends that “an organisation may consider, for example, facilitating access to, and where possible providing support and facilities for, education and lifelong learning for community members”.

Benefits of ISO 26000

An organisation's performance on social responsibility can influence, among other things:

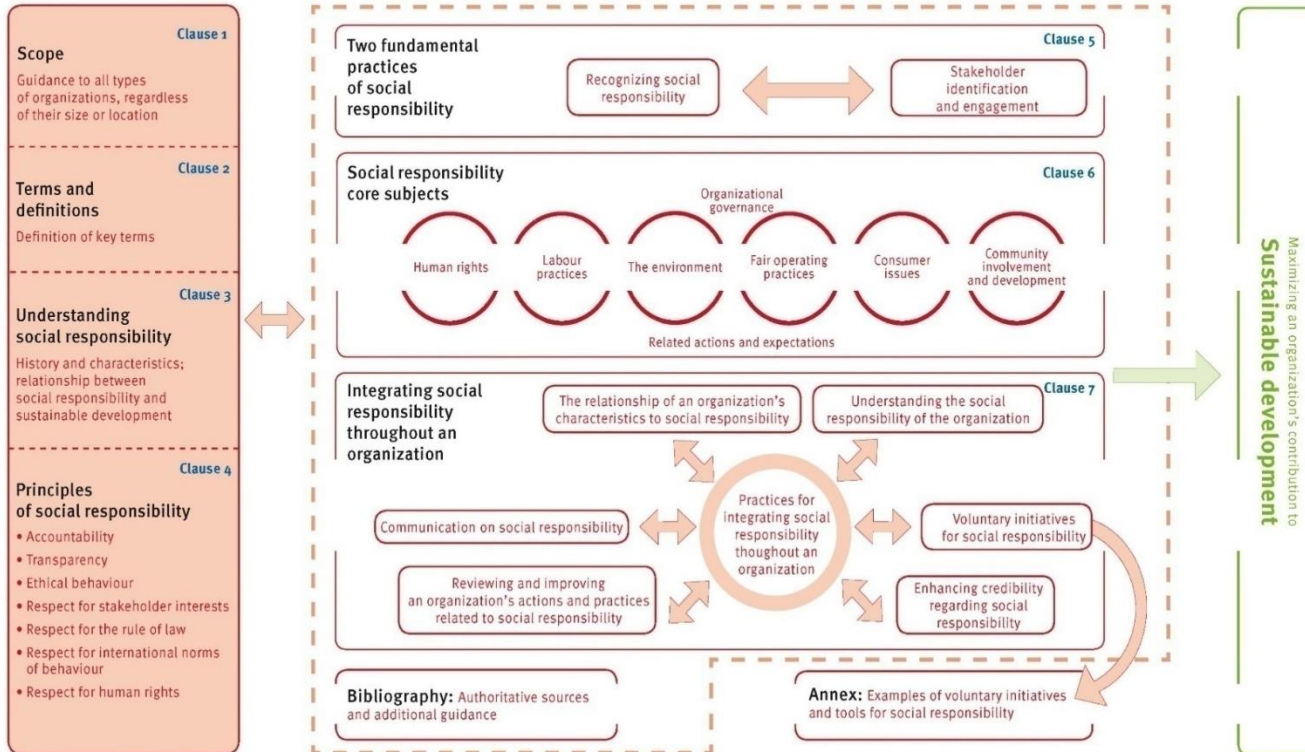
- Competitive advantage
 - Reputation
 - The ability to attract and retain workers or members, customers, clients and users
 - The maintenance of employee morale, commitment and productivity
 - The perception of investors, owners, donors, sponsors and the financial community
 - Relationships with companies, governments, the media, suppliers, peers, customers and the community in which it operates
 - Show a commitment to continual improvement through identifying new opportunities and managing and reducing risks.
-

Increasing social responsibility contributes to a “virtuous cycle” where each action strengthens the organisation and the community, encouraging further sustainable development.





Schematic overview of ISO 26000



Clause 1 - Scope

The scope work similar to other ISO standards however it is important to understand the definition of Social Responsibility in ISO 26000.

Social Responsibility (SR) is the result of an organisation taking responsibility for the impacts of its decisions and activities on society and the environment through transparent and ethical behaviour that:

- Contributes to sustainable development, including the health and welfare of society
- Takes into account the expectations of stakeholders
- Is in compliance with applicable law and consistent with international norms of behavior, and
- Is integrated throughout the organisation and practised in its relationships.

“Sustainable development is about meeting the needs of society while living within the planet’s ecological limits and without jeopardizing the ability of future generations to meet their needs.”

Sources: ISO 26000: 2010 Clause 2:18; Clause 3.3.5

Clause 2 – Terms and Definitions

Some key terms and definitions in this standard are:

Due diligence

comprehensive, proactive process to identify the actual and potential negative social, environmental and economic impacts of an organisation's decisions and activities over the entire life cycle of a project or organisational activity, with the aim of avoiding and mitigating negative impacts

Ethical behaviour

behaviour that is in accordance with accepted principles of right or good conduct in the context of a particular situation and is consistent with international norms of behaviour

Gender equality

equitable treatment for everyone regardless of gender or identity

International norms of behaviour

expectations of socially responsible organisational behaviour derived from customary international law, generally accepted principles of international law, or intergovernmental agreements that are universally or nearly universally recognised

Sphere of influence

range/extent of political, contractual, economic or other relationships through which an organisation has the ability to affect the decisions or activities of individuals or organisations

Clause 3 – Understanding social responsibility

This clause describes the important factors and conditions that have influenced the development of social responsibility and that continue to affect its nature and practice. It also describes the concept of social responsibility itself – what it means and how it applies to organisations.

This also includes the history, characteristics and relationship between social responsibility and sustainable development.

The term social responsibility came into widespread use in the early 1970s, although various aspects of social responsibility were the subject of action by organisations and governments as far back as the late 19th century, and in some instances even earlier.

Attention to social responsibility has in the past focused primarily on business. The term “corporate social responsibility” (CSR) is more familiar to most people than “social responsibility”. The view that social responsibility is applicable to all organisations emerged as different types of organisations, not just those in the business world, recognised that they too had responsibilities for contributing to sustainable development.

Clause 3 – SMEs & social responsibility

Is Social Responsibility just for the multi-nationals?

- Integrating social responsibility throughout an SME can be undertaken through practical, simple and cost-effective actions. It and does not need to be complex or expensive.
 - Owing to their small size, and their potential for being more flexible and innovative, SMEs may in fact provide particularly good opportunities for social responsibility.
 - Generally - more flexible in terms of organisational management, often have close contact with local communities and their top management usually has a more immediate influence on the organisation's activities.
 - 26000 allows organisations to take account of both their size and impacts. It may not be possible for an organisation to remedy immediately all negative consequences of its decisions and activities. It might be necessary to make choices and to set priorities.
 - Above all - transparency is the key to the implementation of the guidelines within this standard
-

Clause 4 – Principles of social responsibility

This clause introduces and explains the principles of social responsibility.

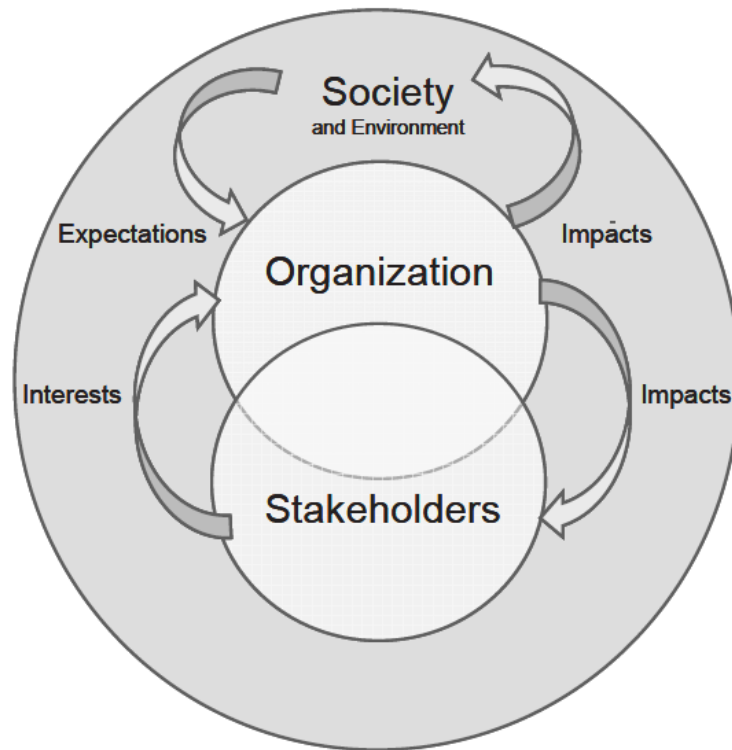
These principles include:

- Accountability
 - Transparency
 - Ethical behaviour
 - Respect for stakeholder interests
 - Respect for the rule of the law
 - Respect for international norms of behaviour
 - Respect for human rights.
-

Clause 5 – Recognising social responsibility and engaging stakeholders

This clause addresses two practices of social responsibility: an organisation's recognition of its social responsibility, and its identification of, and engagement with, its stakeholders.

It provides guidance on the relationship between an organisation, its stakeholders and society, on recognising the core principal of social responsibility respecting and considering the interests of its stakeholders within its sphere of influence.



Clause 6 – Guidance on social responsibility core subjects

This clause explains the core subjects and associated issues relating to social responsibility.

For each core subject, information has been provided on its scope, its relationship to social responsibility, related principles and considerations, and related actions and expectations.

By far the biggest section in the standard



The numbers represent the corresponding clauses in the standard.

Core subject: Organisational Governance

Leaders should practice and promote ethical behavior, accountability and transparency.

ISO 26000 suggests tools for integrating SR into core organisational decisions

Some specific issues for SR improvement:

- Develop incentives for performance on social responsibility
- Adjust organisational structure to include third-party review of sensitive areas such as financial management, etc.
- Create ways to track decisions and their implementation, to ensure accountability and follow-through
- Implement processes for meaningful (two-way) communication with stakeholders

Leadership is critical to effective organisational governance not only for decision making but also for employee motivation to practice social responsibility and to integrate social responsibility into organisational culture.

Core subject: Human rights

ISO 26000 encourages users to identify and respond to members of vulnerable groups within their sphere of influence.

Users should avoid complicity; that is, avoid assisting those abusing others, and avoid benefiting directly from abuses committed by someone else.

Some specific issues for SR improvement:

- develop mechanisms for “due diligence”: ways to identify, address and prevent actual or potential human rights damage resulting from your activities
- examine the treatment of vulnerable groups in your context, such as: indigenous peoples, girls and women, those historically discriminated against on the basis of race, ethnicity or religion, people with disabilities, the elderly, migrants, etc.
- provide remedy and grievance procedures

The Universal Declaration of Human Rights (Universal Declaration) was adopted by the UN General Assembly in 1948 and is the most widely recognised human rights instrument. It provides the basis for human rights law, and elements of it represent international customary law binding on all states, individuals and organizations.

Core subject: Labour practices

Everyone should be able to earn a living wage through freely chosen work (not forced labor or slavery)

All workers should experience just and favorable conditions at work.

Responsibility goes beyond workplaces that an organisation owns or directly controls.

Some specific issues for SR improvement:

- Eliminate child labour and forced labour
- Comply with laws and regulations on the rights of unions and collective bargaining, and social protection (medical coverage, disability leave, etc.
- Eliminate discrimination in hiring and dismissals
- Understand and control the health and safety risk involved in activities; provide safety equipment and training
- Consider the impact on workers' family lives when making scheduling decisions
- Avoid contracting with suppliers or sub-contractors who use unfair or abusive labour practices, including child labour

Core subject: Environment

The decisions and activities of organizations invariably have an impact on the environment no matter where the organisations are located. These impacts may be associated with the organisation's use of resources, the location of the activities of the organisation, the generation of pollution and wastes, and the impacts of the organisation's activities on natural habitats.

Some specific issues for SR improvement:

- Prevent pollution; reduce emissions of pollutants into the air, water and soil as much as possible
 - Practice green procurement – evaluate suppliers of goods and services on their environmental impacts
 - Use sustainable, renewable resources whenever possible
 - Conserve water in operations
 - Practice life-cycle approach(including disposal) – aim to reduce waste, re-use products or components, and re-cycle materials
-

Core subject: Fair operating practices

Fair operating practices concern ethical conduct in an organisation's dealings with other organisations. These include relationships between organisations and government agencies, as well as between organisations and their partners, suppliers, contractors, customers, competitors, and the associations of which they are members.

Fair operating practice issues arise in the areas of anti-corruption, responsible involvement in the public sphere, fair competition, socially responsible behaviour, relations with other organisations and respect for property rights.

Some specific issues for SR improvement:

- Practice honesty – don't ask for or accept bribes; don't attempt to break laws through use of political influence
 - Respect property rights; pay fair compensation for property you acquire or use
 - Treat suppliers and customers/consumers fairly, including prompt payment of bills and prompt attention to problems
 - Examine your value chain/supply chain, and be sure you are paying enough to enable your suppliers to fulfill their own social responsibilities
-

Core subject: Consumer issues

The principles of this clause apply to all organisations in their role of serving consumers; however, the issues may have very different relevance, according to the kind of organisation (such as private organizations, public service, local welfare organisations or other types) and the circumstances. Organisations have significant opportunities to contribute to sustainable consumption and sustainable development through the products and services they offer and the information they provide, including information on use, repair and disposal. Some specific issues for SR improvement:

- Protect consumers' health and safety; design and test products to ensure this
- Reduce waste by minimizing packing material and, if appropriate, offer recycling and disposal services
- Eliminate or minimize negative health and environmental impacts of products and services, such as noise or waste
- Pay particular attention to the information needs of vulnerable individuals (for example, those with limited vision or hearing, or poor reading ability)

The **UN Guidelines for Consumer Protection** is the most important international document in the realm of consumer protection. The UN General Assembly adopted these Guidelines in 1985 by consensus. In 1999 they were expanded to include provisions on sustainable consumption. They call upon states to protect consumers from hazards to their health and safety, promote and protect the economic interests of consumers, enable consumers to make informed choices, provide consumer education, make available effective consumer redress, promote sustainable consumption patterns and guarantee freedom to form consumer groups

Core subject: Community involvement and development

Actions that benefit communities - such as job creation, skill development, and provision of health, welfare and other services - should be integrated into the core “business model”. Community involvement and community development are both integral parts of sustainable development.

Some specific issues for SR improvement:

- Consult directly with community members before designing development programmes
- Focus on increasing local procurement and hiring
- When investing in a community, consider the economic, social, and environmental impacts of your investment
- Respect the traditional uses of natural resources by local populations, especially indigenous peoples
- Fulfill tax and other legal responsibilities as described in law, even when punishments are not likely
- Consider “social investment”: programs and infrastructure which will improve quality of life, and which will increase the capacity of the community to develop sustainably

A note: “Community involvement and development” is different from philanthropy.

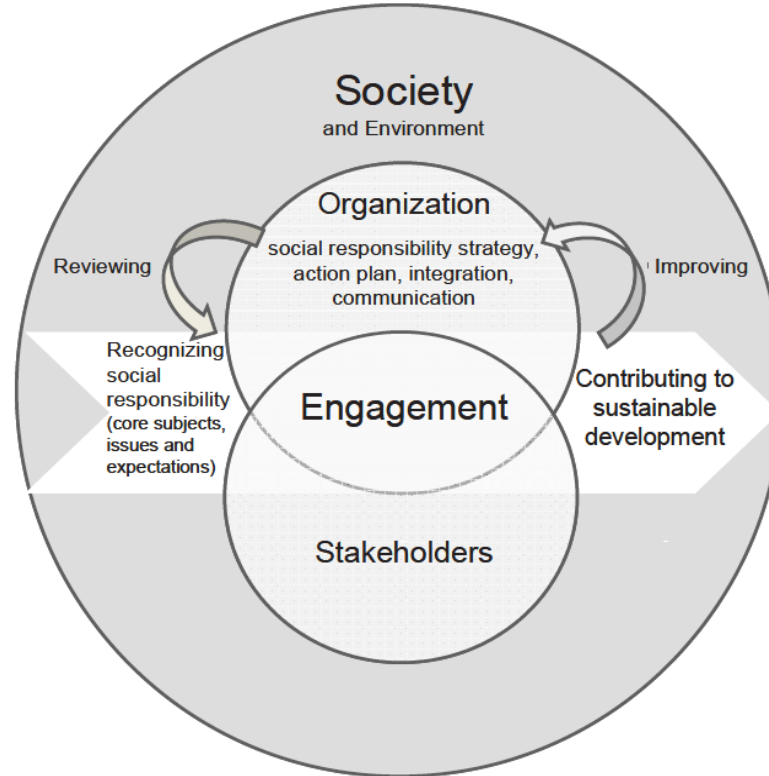
Philanthropic giving is an important element of SR use of wealth, in many cultures. However, philanthropy is basically “top down” (the giver decides what projects and programs to fund). This is an important point for charitable organisations to keep in mind, as their recipients are also some of their stakeholders

Clause 7 – Guidance on integrating social responsibility throughout the organisation

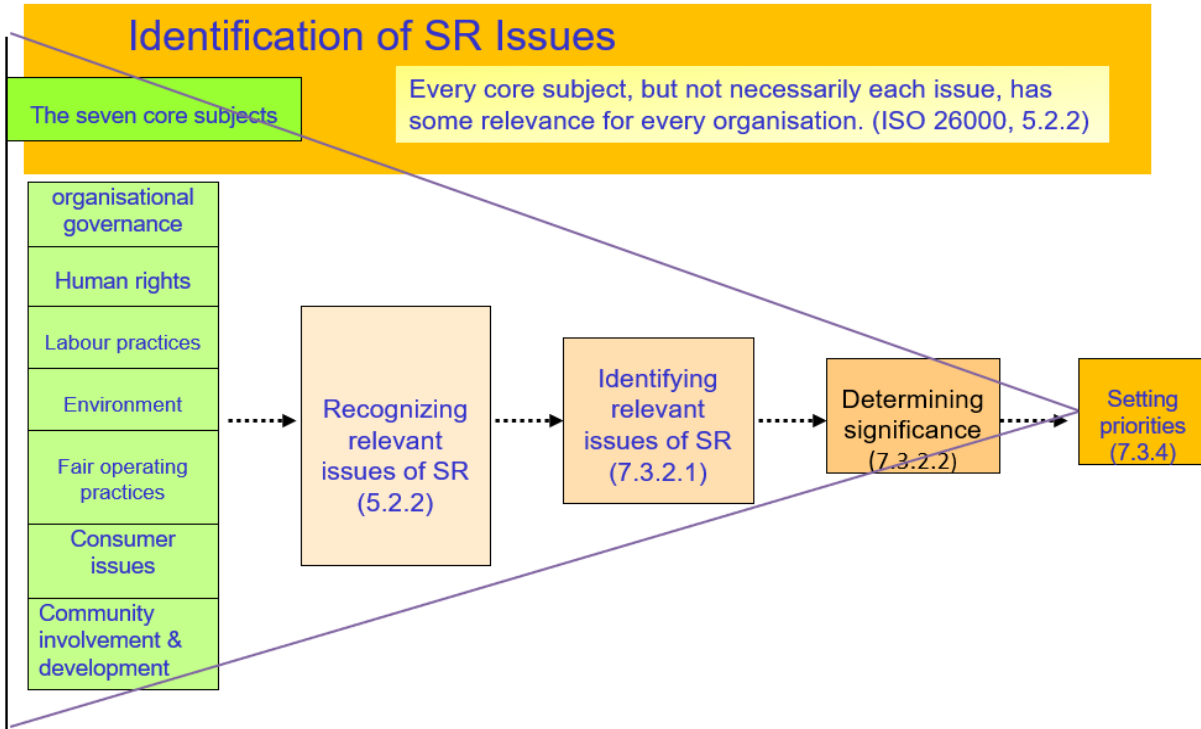
This clause provides guidance on putting social responsibility into practice in an organisation.

This includes:

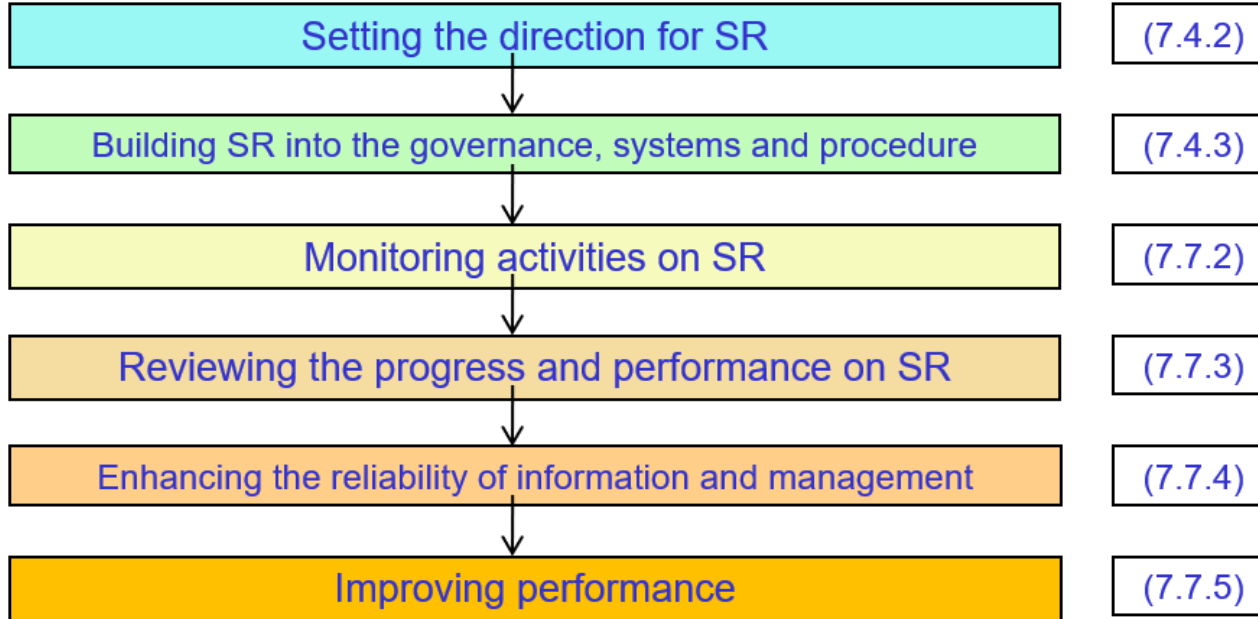
- understanding the social responsibility of an organisation
- integrating social responsibility throughout an organisation
- communication related to social responsibility
- improving the credibility of an organisation regarding social responsibility
- reviewing progress and improving performance and evaluating voluntary initiatives for social responsibility.



Identification of issues



Reviewing performance



Stakeholders can play an important role in reviewing an organisation's performance on social responsibility. (ISO 26000: 2010 Clause 7.7.1)

Annex A provides examples of voluntary initiatives and tools for social responsibility.

This is a non-exhaustive list of voluntary initiatives and tools related to social responsibility that address aspects of one or more core subjects or the integration of social responsibility throughout an organisation. These cover both cross-sectoral initiatives, which are developed and initiated by stakeholders such as intergovernmental organisations which apply across numerous sectors; and sectoral initiatives, which are developed for specific sectors e.g. agriculture, information security, tourism etc.

Annex B provides some abbreviated terms used in ISO 26000. These include:

UNFCCC United Nations Framework Convention on Climate Change

ILO International Labour Organization

CSR Corporate social responsibility



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Examples of SR guidance materials

Authoritative International Instruments

These express widely accepted international norms of behavior, and encourage actions based on those principles:

- U.N. Global Compact
- U.N. Universal Declaration of Human Rights
- U.N. Guiding Principles on Business and Human Rights
- ILO Conventions and Recommendations
- U.N. Agenda 2030 (Sustainable Development Goals)

ISO Standards

- ISO 14000 Family – Environmental management
- ISO 9000 Family – Quality management
- ISO 45001 - Health and safety management systems
- ISO 20400 – Sustainable procurement
- ISO 37001 – Anti-bribery management systems
- ISO 14064-1, 14064-2, 14065, 14069 – Sustainability reporting through a number of areas.

Other Guidelines

- GRI – Global Reporting Initiative
 - OECD Guidelines for multi-national enterprises
-

ISO26000

- Provides guidance to those who recognise that respect for society and environment is a critical success factor
 - Non-certifiable – opinion statement issued.
 - Helps clarify what social responsibility is
 - Helps businesses & organizations translate principles into effective actions
 - Shares best practices relating to social responsibility
 - Aimed at all types of organizations regardless of activity, size or location
-

ISO 26000 vision on Social Responsibility

From ...

- An add-on
- Compliance driven
- Value protection
- Boring – Risk mgt.
- A future issue
- About environment (green)
- Philanthropy, moral
- Obstacle
- Guilt

To ...

- Core to strategy
- Innovation focused
- Value creation
- Exciting – Opportunity mgt.
- A current concern
- About society
- Core business + values!
- Challenge, opportunity
- Inspiration

Summary

Everything is connected

UNGP Business and Human Rights
(Ruggie Framework - protect, respect, remedy)



United Nations



THE GLOBAL
COMPACT

Ten Principles



**UN Social LCA +
Environmental LCA**



Life Cycle Initiative





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Q&A



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