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**THIS CHAPTER  
IS AN EXCERPT  
FROM**

ISO 26000: The Business Guide to the New  
Standard on Social Responsibility



**BY**

Lars Moratis and Timo Cochius

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Greenleaf Publishing, Aizlewood's Mill, Nursery Street, Sheffield S3 8GG, UK  
Tel: +44 (0)114 282 3475 Fax: +44 (0)114 282 3476  
info@greenleaf-publishing.com <http://www.greenleaf-publishing.com>



# Preface

As CSR experts, we are confronted with questions from various types of organisations about how they can build authentic CSR policies and implement these successfully. The essence of their questions is threefold: what are the responsibilities of their organisation; how can they create value with CSR; and how can they implement CSR? Those three questions capture the core of the profession of a CSR consultant. Only when an organisation is aware of its societal impacts (what we will refer to in this book as its social and environmental footprints), has a true and deep concern for these impacts, and consciously acts according to this concern at both a strategic and operational level, can one speak of an integration of the 3Ps of people, planet and profit, or the triple bottom line as coined by John Elkington in the mid-1990s. That is what it is all about—and that is the big challenge.

Over the years, we have developed an approach to effectively deal with this challenge. One of the central starting points of our approach is that every organisation has its own individual, organisation-specific CSR profile. In other words: every organisation should interpret CSR in a way that fits its activities, impacts and sphere of influence. We call this CSR 2.0 (see Chapter 3). CSR should have an organisation-specific meaning. For some, this may seem a ‘soft’ approach or notion, but we believe the contrary to be the case: this is a very business-oriented way to approach CSR that leads to multiple benefits—profits for the organisation and profits (prosperity) for society. By following this approach, CSR gets aligned with the *raison d’être* of the organisation—its reasons for operating, its ambitions and goals, the markets or target groups it serves, the way the organisation tries to accomplish its goals and reach its target groups, the products and services it produces and what’s important to

the people within the organisation. That simple notion—alignment—is one of the most important ingredients for effective implementation.

ISO 26000, the new global guidance document for SR (social responsibility)<sup>1</sup> published in November 2010, *can* become an important instrument for designing the CSR implementation process. We stress the word *can*, as at the time of writing there is no evidence to sufficiently support a bolder claim. Still, we expect that ISO 26000, with all its advantages, disadvantages, possibilities and difficulties, will become an authoritative guideline for (the implementation of) SR. At the same time, a lot of questions are arising and various misunderstandings have surfaced about this new guidance. We think that ISO 26000 is extremely important and deserves attention. It also deserves explanation, and that is one of the main reasons for writing this book.

As well as looking at the background, content and principles of ISO 26000, we have also seized the opportunity to expound our own interpretations, ideas and experiences of SR. In this book, we've written down what in our opinion are the basic notions behind the SR concept, its fundamental tenets and the implementation challenges it brings. Also, we have included many illustrations and examples of SR as it manifests and can manifest itself in practice. In essence, we think that ISO 26000 can be a highly useful guide in determining an organisation's social responsibilities and helping it to implement a proper SR strategy.

We have benefited greatly from discussions with colleagues, clients and various CSR professionals in developing this book. All these people have inspired us in one way or the other and we owe them a huge thank-you. We particularly thank Sanne Hoefnagels for her support and John Stuart at Greenleaf Publishing for giving us the opportunity to publish this book. To Inge, Elsa and Suzan: thank you for your own, unique contributions to this project. Also, we thank John Stuart and Dean Bargh at Greenleaf Publishing for entering into this project with us, their patience and their useful help in the process of finishing this book. We would also like to acknowledge the efforts made by the experts, enthusiasts and organisations that contributed to the development of ISO 26000 over the years. They have done an excellent job in reconciling different views and interests and arriving at a universal guidance document. Finally, we must thank Jon Kirke at the BSI (British Standards Institution) for granting

1 The distinction between 'CSR' and 'SR' is rather trivial, in our opinion. The main purpose in ISO 26000 of labelling the concept of 'CSR' as 'SR' has been to imply that ISO 26000 applies not only to companies, but in fact to any type of organisation, irrespective of its activities and size. From here on, and in line with ISO 26000, we will use the term 'SR' in preference to 'CSR'.

permission for us to reproduce extracts from ISO 26000.<sup>2</sup> We should also say here that in order to get the maximum benefit from this book, obtaining a copy of ISO 26000 from ISO or a national standards body is highly recommended.

Besides giving our thanks we hope that by publishing this book we do justice to all of these people, their efforts and their ideas. What we have in common is an ambition to enable organisations to play an increasingly larger role in sustainable development in ways that fit and benefit their organisations and the societies in which they operate.

We hope that the same is the case for the role this book may play in the CSR ambitions of others—of people and organisations that we don't know (yet) and with whom we could maybe work with in the future. Hopefully, they will also find this book valuable and it will be a meaningful contribution to their CSR quest.

*Lars Moratis  
Timo Cochius  
Rotterdam, March 2011*

2 All extracts from ISO 26000 included in this book have been granted by BSI on behalf of ISO. ISO standards can be obtained in PDF or hard-copy formats from the ISO online shop: [www.iso.org/iso/store.htm](http://www.iso.org/iso/store.htm).