# *Sustainability in Practice: monitoring and reporting*

## Appendix C. Carrying out a Sustainability Audit

Carrying out a sustainability audit will allow you to identify exactly what kind of impacts you have and the timing and scale of the action you need to take. You can get a consultant in to do an audit for you, or you can do it in-house.

### *1. Review your organisation's sustainability impacts*

Look at each impact area and estimate your impact(s) as accurately as possible. Focus initially on the key areas: energy, waste, transport, water, procurement, biodiversity; stakeholder engagement, supporters, employees, and funders.

Where to look for information on your organisation's performance:

| Impact area | Where to find the information | Units measured in |
|---|---|---|
| Current procedures | Operating procedures and information on process and operations | N/A |
| Energy (gas and electricity) | Bills and meter readings | kWh/ m$^2$ |
| Waste | Waste disposal and waste recycling records, contractor bills and counting up bags | Tonnes/ year |
| Recycling rate | Recycling/ total waste records | % rate |
| Water | Water bills | m$^3$ |
| Travel | Expenses and travel agent information | $CO_2$ emissions |
| Resources | Supplier invoices | Reams/ year etc. |
| Procurement | Supplier analysis and supplier check lists | N/A |
| Staff behaviour | Spot checks or questionnaires | % PCs left on overnight, recycling rate etc. |
| Employment practices | Organisational policies, staff handbook | N/A |
| Staff contentment | Staff turnover | Annual figures |
| | Individual appraisals | Verbal comments |
| Stakeholder engagement | Surveys | Verbal comments |
| Funder satisfaction | Number and length of funding agreements | Verbal comments |
| Legal compliance | Regulatory consents, authorisations and permits | N/A |

You may wish to convert all your environmental impacts into their carbon equivalent. Defra provide a useful list of conversion factors for measuring impacts in carbon:
www.defra.gov.uk/environment/business/reporting/conversion-factors.htm

Social impacts are more difficult to measure than environmental impacts and will inevitably require some qualitative measurement, e.g. are staff content, does the local community value the charity, do they feel it benefits them? Social impacts will vary more widely from charity to charity than environmental impacts, so it is necessary to devise an auditing process suitable to the nature and mission of each individual charity.

For more detailed information on social audit, see the website of the Social Audit Network:
www.socialauditnetwork.org.uk.

### *2. Assess the significance of your impacts*

Next you will need to assess the significance of the impacts you have identified, in order to prioritise your action and structure your sustainability management plan. Envirowise suggest that assessment does not have to include every last product or raw material used by your charity, but you should consider categories of activities, products or services most likely to have significant impacts. Your assessment should consider normal working conditions, as well as foreseeable emergencies.

Impacts - and this pertains to environmental and social impacts - should be considered significant if they are:
   a) controlled by legislation

b) have the potential to cause demonstrable damage to the environment or harm to people
c) are of concern to stakeholders

In addition you should consider:
   a) the scale of the impact
   b) the severity of the impact
   c) the probability of occurrence (not always relevant)
   d) the duration of impact
   e) the potential regulatory and legal exposure
   f) the difficulty and cost of changing the impact
   g) the concerns of stakeholders
   h) the effect on the organisation's reputation[i]

### *3. Carbon footprinting*

The Carbon Trust defines a carbon footprint as: 'the total set of greenhouse gas emissions caused directly and indirectly by an [individual, event, organisation, product] expressed as $CO_2$ emissions.'[ii]

You may wish to do a carbon footprint to give yourself a single target figure for reductions, although this is not necessary. Carbon footprinting is a useful tool for establishing an overall figure of environmental impact, against which it is easy to plan reductions and publicise achievements. They are established by multiplying the amount of a resource used, e.g. 1,000 kWh of electricity, by its conversion factor, which for electricity is 0.52.

Measuring your environmental impact via carbon is a useful measure, but simply converting some environmental actions into their equivalent $CO_2$ focuses all action towards climate change. Whilst this is of course of prime importance, a more holistic view of sustainability is in the end more helpful, and generally more relevant to charities.

See also:
- Carbon footprinting tool: www.carbontrust.co.uk
- Business Link provides useful advice on various environmental assessment techniques: www.businesslink.gov.uk (Environment and efficiency > Sustainability in business > How to use environmental assessment techniques)

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[i] www.envirowise.gov.uk
[ii] www.carbontrust.co.uk/solutions/CarbonFootprinting/what_is_a_carbon_footprint.htm