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Operationality E-Manual for Organizational
Sustainability

Operationality E- Manual for Organizational Sustainability



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1. Introduction

Following the **Strategic Digital Guide for Organizational Sustainability**, and in the context of increasing demands for responsible and sustainable organizational practices, this **Operational Digital Manual for Organizational Sustainability** — hereinafter referred to simply as the **E-Manual** — emerges as a practical and accessible tool developed to support non-governmental organizations (NGOs) and associations on their journey toward sustainable transformation and innovation. This manual aims to equip the grassroots organizations with guidelines, tools, and sustainable organizational best practices, providing a holistic approach to sustainable management that is more efficient, ethical, and aligned with the **Sustainable Development Goals (SDGs)** of the **2030 Agenda** (United Nations, 2015).

This manual arises from the urgent need to strengthen the third sector's capacity to plan, implement, and report on non-financial sustainability, acknowledging the complexity of today's challenges — from the green and digital transitions to improved mechanisms for transparency, accountability, and active community participation. Within this context, **strategic sustainable transformation** emerges as a crucial factor for the survival and growth of organizations, not only ensuring their adaptation to new socio-environmental realities but also creating lasting social and environmental value (Rifkin, 2019). The sustainability of operations enables, among other benefits, more effective resource management, increased outreach of initiatives, and stronger engagement with stakeholders—fundamental aspects for long-term organizational success.

One of the core innovations of this manual is the integration of the **Double Materiality** concept, as defined in **Piotr Biernacki's Double Materiality Guidelines** (2023). This concept, now incorporated by the **European Union's Corporate Sustainability Reporting Directive (CSRD)**, proposes a dual approach to impact analysis: on one hand, it examines how external factors — environmental, social, and economic — affect the organization's activities; on the other hand, it investigates how the organization's operations impact the environment and society. Although not yet a mandatory requirement for many third-sector organizations, the application of this approach can place these entities at the forefront of sustainability, enabling them to align with the highest standards of responsibility, maximize their positive impact, and position themselves as leaders in driving transformative change (Biernacki, 2023).

This manual is intended for all entities in the social and solidarity sector that wish to adopt a responsible and sustainable innovation strategy, adapted to the demands of the present era and in response to the urgent emerging challenges we all face. It is expected that this resource will significantly contribute to the internal strengthening of organizations and enhance their capacity to generate positive social and environmental impacts — not only within their direct operations but also across the communities and territories in which they operate. By adopting the practices presented herein, organizations will not only improve their organizational performance but also play a key role in building a more just, inclusive, and sustainable future.

2. Strategic and Contextual Framework of the E-Manual

We are living in a historical moment marked by profound ecological and digital transitions that challenge all sectors of society — including the third sector — to rethink their models of action and value creation. Social economy organizations, such as associations and NGOs, play a vital role in

promoting social cohesion, inclusion, and sustainable development, while also facing increasing demands for professionalization, transparency, and alignment with the **Sustainable Development Goals (SDGs)** of the **2030 Agenda** of the United Nations (UN, 2015).

In this context of increasing demands and transformation, it becomes essential for these entities to adopt strategic planning and monitoring tools that enable them to manage their impacts in an integrated, ethical, and effective manner. This **Operational Digital Manual for Organizational Sustainability** responds to that need by offering a set of guidelines, practices, and digital resources to help organizations structure and operationalize their sustainability commitments based on a participatory, evidence-based approach aligned with the best European practices in **ESG** (Environmental, Social, and Governance).

Digital transformation, combined with the green transition, represents both a challenge and a strategic opportunity.

At the European level, tools such as **GreenComp – European Sustainability Competence Framework** (Bianchi et al., 2022) and the **Corporate Sustainability Reporting Directive (CSRD)** reinforce the importance of adopting methodologies that not only enable reporting but also the planning and anticipation of the impacts of organizational activities on the environment and society. Even though third-sector organizations are not legally bound by this directive, voluntarily adopting practices aligned with these frameworks can enhance institutional credibility and foster access to funding, partnerships, and public recognition.

The introduction of the **Double Materiality** concept, as outlined in **Piotr Biernacki’s Double Materiality Guidelines (2023)**, is one of the innovative pillars of this manual. This approach recognizes that organizational sustainability must be analyzed from two complementary perspectives: **outside-in** (how environmental, social, or economic changes affect the organization) and **inside-out** (how the organization impacts its external ecosystem). This dual perspective is increasingly considered essential in the formulation of integrated organizational strategies, as it provides a more holistic and robust understanding of the organization’s role in its socio-environmental context (Biernacki, 2023; Eccles & Krzus, 2018).

The concept of materiality — and its evolution into **double materiality** — represents, according to Eccles and Krzus (2018), a paradigm shift in how organizations perceive their impacts and responsibilities, promoting a systemic view of sustainability.

At the same time, **ecological literacy** and **digital competence** emerge as key skills for professionals and leaders of social organizations, as proposed by Sterling (2001) and further developed in the **GreenComp framework** (Bianchi et al., 2022). Continuous training and digital capacity building thus become structural dimensions of responsible organizational innovation.

Therefore, this manual is guided by a dual purpose: to empower organizations to act more sustainably and to make them more resilient and innovative in a rapidly changing environment. By proposing clear and accessible methodologies aligned with European and international recommendations, this resource aims to strengthen the strategic positioning of third-sector entities, enhancing their ability to generate positive and sustainable impact in the communities and territories in which they operate.

3. Learning Objectives of the E-Manual

This manual aims to provide third sector organizations with the necessary skills to integrate sustainable transformation into their management, with an emphasis on best practices and social and environmental responsibility.

- **Understanding the Principles of Organizational Sustainability:** The manual helps organizations grasp the principles of sustainability, highlighting the application of the SDGs and the importance of environmental responsibility. They are encouraged to integrate sustainable practices into their strategic and operational management.
- **Developing Competencies for Sustainable Transformation:** Organizations will be empowered to acquire key competencies for efficient resource management and for maximizing their positive social and environmental impact.
- **Integrating Double Materiality into Management:** The Double Materiality approach, as outlined in the *Double Materiality Guidelines* (Biernacki, 2023), will be integrated into strategic processes. Organizations will learn to assess both internal and external impacts and align with the CSRD Directive.
- **Enhancing Transparency and Stakeholder Engagement:** The manual provides tools for developing clear non-financial sustainability reports, promoting transparency, accountability, and community engagement.
- **Generating Positive Impact in Communities:** Organizations will be guided to implement sustainable projects that address local needs, strengthen partnerships, and contribute to lasting social and environmental change.

4. Structure of the Operational Digital Manual for Organizational Sustainability

The *Digital Operational Manual for Organizational Sustainability* (E-Manual) is designed with a clear and functional structure to support third sector and grassroots organizations in progressively integrating sustainability practices into both their internal management processes and external communication of impact.

Based on a cyclical framework—**planning, implementation, evaluation, and continuous improvement**—the manual guides organizations in developing sustainable strategies tailored to their unique contexts and operational capacities.

The E-Manual is structured around **two central thematic pillars**:

- **Pillar 1: Annual Organizational Sustainability Plan** – Focused on strategic planning and the implementation of concrete actions aligned with the UN Sustainable Development Goals (SDGs), aiming to optimize resource use and strengthen stakeholder engagement.
- **Pillar 2: Non-Financial Sustainability Report** – Dedicated to the transparent reporting of organizational impacts, results, and long-term commitments, enhancing credibility with funders, partners, and the wider community.

Both pillars are aligned with the European Union’s **Corporate Sustainability Reporting Directive (CSRD)**, which introduces new sustainability reporting standards based on the principle of **Double Materiality**. While compliance is not yet mandatory for most third sector and grassroots organizations, voluntary adoption of these standards can significantly improve governance, transparency, and overall impact.

Throughout the E-Manual, readers will frequently encounter the symbol ✂, which highlights practical tools designed to support the creation of the *Annual Organizational Sustainability Plan Template* and the *Non-Financial Sustainability Report Template*.

At the beginning of the manual, readers are invited to download these templates and progressively complete them as they move through the content—at their own pace and in alignment with their learning journey.

In each relevant section, the symbol ✂ appears next to the specific tables or tools that will be used in either the Plan or the Report. Each of these tools is accompanied by a dedicated QR code, offering direct access to downloadable resources. These include alternative versions of the tables and tools presented in the E-Manual—more visually engaging and customizable formats that encourage greater creativity in presenting the expected outputs (*Plan & Report*).

This action-oriented and modular approach empowers organizations to gradually build and refine their sustainability tools, while fostering innovation and personalization beyond standard formats.


Finally, we extend a warm and enthusiastic invitation for you to actively join this emerging culture and dynamic community of practice.

As you reach the end of this E-Manual, we encourage you not only to reflect on your journey but to take a bold step forward: **share your completed Annual Organizational Sustainability Plan and Non-Financial Sustainability Report with the project partners and wider network.**

By doing so, you contribute to a collective movement for change—**inspiring other organizations, exchanging valuable experiences, and amplifying the visibility of grassroots and third sector efforts across Europe.**

Your contribution can help shape a new generation of sustainable organizations that lead by example, embrace innovation, and build stronger, more resilient communities.

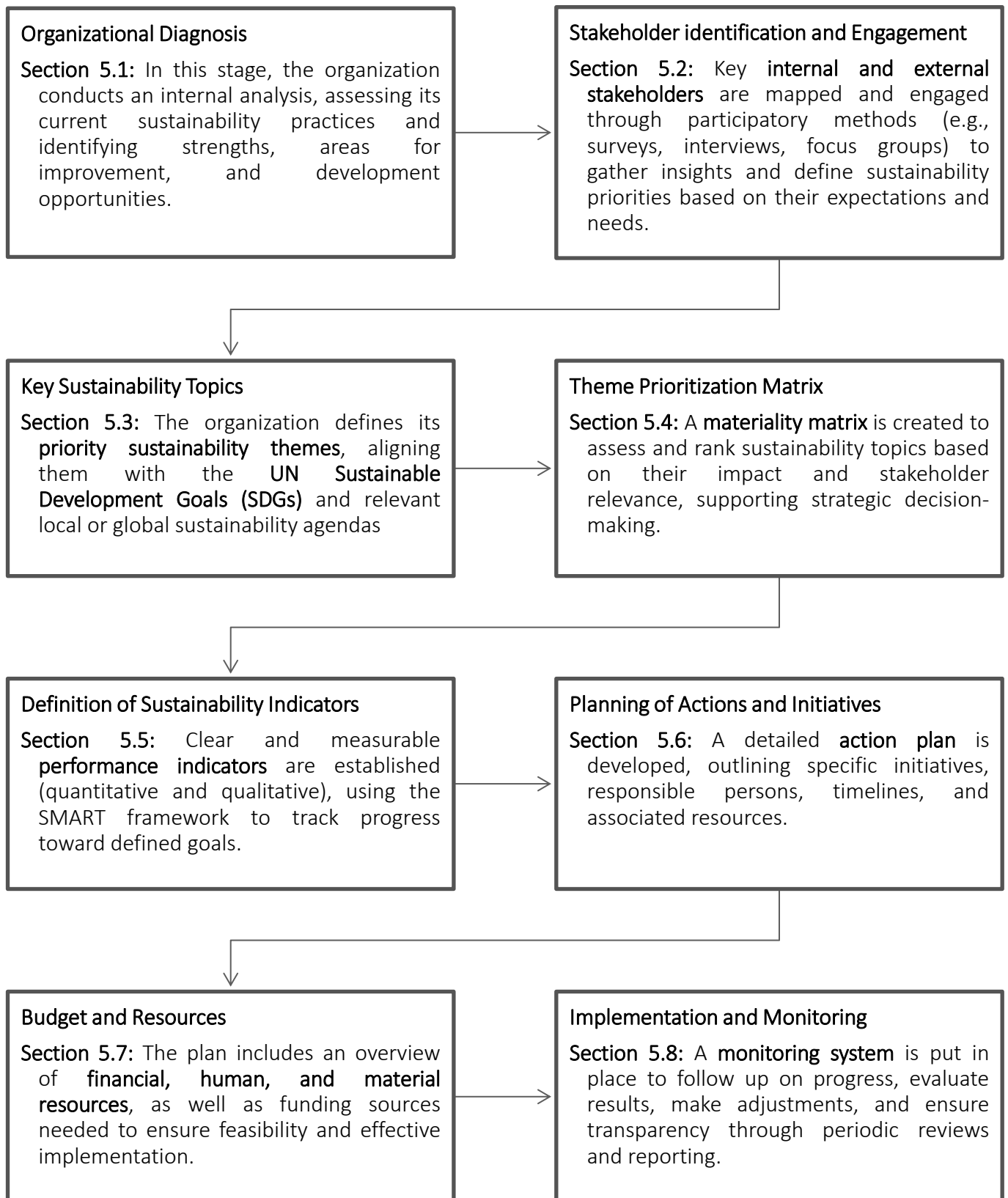
Don't keep your achievements to yourself—**be a voice for transformation, a source of knowledge, and a catalyst for collaboration.** Together, we can make sustainability not just a concept, but a lived, shared, and growing reality.

 **Submit your outputs and join the community through the contact details available at the project's official website: www.soiproject.eu**

Annual Organizational Sustainability Plan

5. PILLAR 1: Annual Organizational Sustainability Plan

This pillar focuses on the creation and execution of an annual plan that organizes sustainable actions within the organization. The detailed structure of this plan includes the following sub-points within a proper circuit:



5.1. Current Situation Analysis (Benchmarking)

The analysis of the current situation is the essential starting point for any organisational sustainability strategy. At this stage, the goal is to gain a deep understanding of the organisation's current state in terms of policies, practices, and resources related to sustainability — encompassing environmental,

social, economic, and digital aspects — in order to establish a realistic and contextualised foundation upon which the action plan will be built.

This process involves three key steps:

1. **Internal diagnosis:** a systematic assessment of what already exists within the organisation.
2. **External benchmarking:** comparison with good practices or similar entities.
3. **Identification of gaps and opportunities:** critical analysis to prioritise areas for improvement.

1. Internal Assessment: Existing Policies, Practices, and Resources

The internal diagnosis is the first step. It involves conducting a detailed survey of initiatives already in place, both formal and informal policies, available material, human and technological resources, and day-to-day organisational practices. This self-assessment helps determine the organisation's level of maturity in terms of sustainability and identify areas where good practices are already in place and should be reinforced.

✂ Suggested tool: Internal Diagnosis Checklist

Area	Topic	Existing Practice	Formalised?	Actually Implemented?	Remarks
Environmental	Waste management	Separation of recyclable waste	No	Yes (informally)	Lack of adequate signage
Environmental	Sustainable purchasing	Green and local purchasing policy	Partial	Partial	Need to create objective criteria
Social	Social inclusion	Participation of underrepresented groups	No	Partial	Lack of formal policy
Social	Gender equality in team composition	Team includes members of both genders	No	Partial	Lack of formal policy
Economic	Sustainability budget	No budget allocated specifically for sustainability	No	No	Lack of formal policy
Economic	Sustainable partnerships with positive impact	Increasing search for sustainable partnerships with positive impact	Partial	Partial	Need to analyse their impact
Digital	Use of collaborative digital platforms (e.g. Google Drive, Trello)	Use of Trello	Yes	Yes	Smoother communication among team members
Digital	Digitalised document management	Partial document management	Yes	Partial	Need to improve
Digital	Online communication with transparency of activities	Non-existent	No	No	Need to include in institutional policy
Digital	Tools for collecting	Use of forms (e.g. Google Forms)	No	Partial	Need to include in institutional policy

	impact data (e.g. forms, dashboards)				
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5.1.1. Benchmarking: Comparison with Reference Organisations

Benchmarking involves observing and comparing the organisation with others operating in the same sector or recognised for good practices, identifying desirable standards and inspiring strategies. The goal is to learn from others, recognise trends, and adapt innovations to the local context.

According to Camp (1989), benchmarking is “a continuous process of measuring and comparing against the best in the sector to achieve superior performance.” This practice is essential for sustainable and evidence-based organisational improvement.

Sources for benchmarking:

- Public sustainability reports (e.g., GRI reports from national and international NGOs);
- Public policy guidelines (e.g., National Strategy for Sustainable Development);
- Best practice platforms (e.g., Eco-Schools, European Circular Economy Stakeholder Platform).

Practical example:

A Portuguese youth association analyses the sustainability plan of a peer organisation in Spain and identifies that it uses interactive dashboards to communicate its environmental impact in real time. The association realises that this tool can be replicated for its own community projects, promoting greater transparency and public engagement.

✂ Suggested tool: Benchmarking Framework

Theme	Reference Organisation	Good Practice Observed	Possible Adaptation in Our NGO
Communication	NGO X (Barcelona)	Digital reports with animated infographics	Yes, using Canva or Infogram
Mobility	NGO Y (Bari)	Support for volunteers’ bicycle commuting	Yes, through a local agreement
Energy	Association Z (Porto)	Real-time monitoring of energy consumption	Partial, with external technical support
Volunteering	Foundation A (Barcelona)	Digital portal for volunteer management with personalised schedules	Yes

Sustainable Purchasing	Cooperative B (Amsterdam)	Purchasing platform with environmental and social criteria	Yes
Transparency	Association C (Berlin)	Geo-referenced interactive impact map on the website	With technology partnerships
Accessibility	NGO D (Lisbon)	Accessible version of materials in easy-to-read format and sign language interpreter	Yes
Internal Training	Foundation E (Milan)	E-learning programme on ESG for staff	Yes, by adapting content
Waste	Eco-Institute F (Madrid)	“Green Event” certification with waste reduction targets for events	Yes
Digital Inclusion	Solidarity Network G (Porto)	Digital empowerment programme for users and the general public	Yes

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5.2. Identification of Gaps and Opportunities for Improvement

Once the internal diagnosis and external benchmarking phases are completed, the organisation should proceed with the systematic identification of gaps and opportunities for improvement. This stage is crucial for transforming data and observations into concrete strategic actions, aligned with institutional values and objectives.

Gaps refer to non-existent, outdated, or insufficiently structured practices in the field of organisational sustainability. They may stem from the absence of formal policies, lack of performance indicators, insufficient stakeholder engagement, or the non-use of technologies suited for sustainable management.

Opportunities for improvement, on the other hand, point to real possibilities for innovation, strengthening, or expanding existing practices — based on trends, external good practices, or emerging resources.

✂ Suggested tool: SWOT Matrix – Organisational Sustainability

The SWOT Matrix (Strengths, Weaknesses, Opportunities, Threats) is a strategic tool that helps synthesise and organise the diagnosis gathered in the previous phases. By crossing internal strengths

with external opportunities, and weaknesses with threats, the organisation can set clear priorities, define strategic improvement actions, and leverage its resources based on evidence.

STRENGTHS (INTERNAL)	WEAKNESSES (INTERNAL)
Motivated team with environmental and social awareness	Lack of formal sustainability policies
Strong connection to the community and local recognition	Lack of indicators to monitor social and environmental impacts
Proven experience in volunteering projects	Underutilisation of digital tools (e.g., collaborative platforms)
Ability to engage youth and vulnerable groups	Limited and unattractive external communication
OPPORTUNITIES (EXTERNAL)	THREATS (EXTERNAL)
European funding programmes for green and digital transition	Increasing legal and non-financial reporting requirements (CSRD, SDGs, ESG)
Good practices observed in national and international NGOs	Loss of competitiveness compared to organisations with more robust reporting
Free access digital platforms for management and transparency	Reduction of public support without clear evidence of impact
Growing appreciation for sustainability among partners and donors	Reputational risks if not aligned with ESG criteria

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How to Use the SWOT Matrix

Once completed, the matrix can be used to:

- Prioritise critical areas for intervention by crossing the most relevant weaknesses with the most pressing threats;
- Leverage strengths and opportunities to create short- and medium-term strategies based on existing resources;
- Define adaptive action plans that consider both internal and external organisational contexts;
- Communicate clearly with teams, partners, and funders, demonstrating a structured approach to sustainability.

Practical Recommendations:

- Involve different team members and stakeholders in building the matrix;

- Update the matrix annually or whenever there are relevant changes in the organisational context;
- Use the matrix as a foundation for strategic planning and for building sustainability reports.

5.2.1. Identification and Engagement of Stakeholders

Identifying and engaging stakeholders is a **crucial step** in the construction of a sustainability plan. Stakeholders – defined as individuals, groups, or entities that affect or are affected by the organization's actions (Freeman, 1984) – play a central role in the success and legitimacy of sustainability initiatives. Their involvement helps ensure that the sustainability strategy is not only aligned with internal values but also responsive to the expectations, needs, and concerns of the wider community.

According to the **AA1000 Stakeholder Engagement Standard (AccountAbility, 2015)**, effective engagement enhances transparency, builds trust, and leads to better decisions and long-term sustainability performance.

Stakeholder Mapping (Internal and External)

The first step in stakeholder engagement is **mapping** the individuals or groups that are relevant to the organization's sustainability agenda. Stakeholders are typically categorized as:

- **Internal stakeholders:** staff, board members, volunteers, internal committees, and project teams;
- **External stakeholders:** beneficiaries, donors, community partners, government entities, suppliers, local businesses, media, and civil society groups.

A stakeholder map helps visualize these actors in relation to their level of influence and interest, guiding decisions on how to prioritize engagement efforts.

Example: Stakeholder Map for a Local NGO

Stakeholder	Type	Level of Influence (0 to 10)	Level of Interest (0 to 10)	Engagement Priority
Staff (a)	Internal	High (8)	High (8)	Engage actively
Local community leaders (b)	External	High (8)	Medium (6)	Consult
Beneficiaries (c)	External	Medium (6)	High (8)	Involve
Funding bodies (d)	External	High (8)	High (8)	Collaborate closely
Local Municipality (e)	External	Medium (6)	Medium (6)	Inform

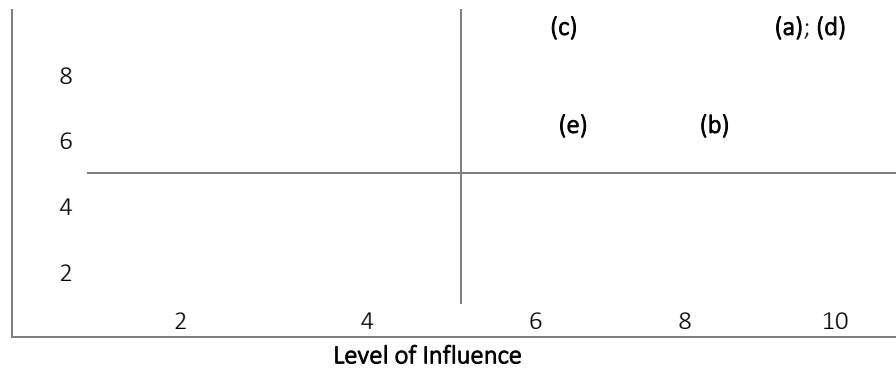
This classification can be visualized in a **Power/Interest Matrix** (Eden & Ackermann, 1998), helping define the engagement strategy for each stakeholder group.

Influence/Interest Matrix – Stakeholder Engagement

Power/Interest Matrix

Interest

10



This matrix helps position each stakeholder based on two key criteria:

- **Influence:** the degree of power or ability to affect the organization's decisions;
- **Interest:** the level of involvement, impact, or concern with the outcomes of organizational sustainability.

Quadrant Interpretation:

High Influence / High Interest (*top right*):

→ **Actively collaborate** – e.g., *Technical team, Funding bodies*. These stakeholders should be involved throughout all phases of the sustainability plan.

High Influence / Low Interest (*top left*):

→ **Keep informed and aligned** – e.g., *Community leaders, Local municipality*. They should be included in key decision-making processes, even if not engaged in operational details.

Low Influence / High Interest (*bottom right*):

→ **Include and listen carefully** – e.g., *Beneficiaries*. They can provide valuable insights into community needs and social impact.

Low Influence / Low Interest (*bottom left*):

→ **Monitor occasionally** (*not applicable in this case*).

Consultation and Participation Methods

Once stakeholders are identified, the organization must define **how they will be engaged**. This includes selecting appropriate consultation and participation methods. These should be inclusive, transparent, and adapted to the communication style and context of each group.

Common engagement methods include:

- **Surveys and questionnaires** (online or paper-based) – for broader reach and structured feedback;
- **Individual or group interviews** – for in-depth qualitative input;
- **Focus groups** – to explore perceptions, expectations, and needs in a collaborative setting;
- **Public meetings and community forums** – to involve larger audiences and ensure transparency;
- **Participatory workshops** – to co-design solutions and build ownership of the sustainability strategy.

According to Reed et al. (2009), stakeholder participation is most effective when it is **early, inclusive, and continuous**, ensuring that diverse voices are heard and integrated throughout the planning process.

Practical example:

An NGO preparing its sustainability plan might begin with **an anonymous online survey** for internal staff and volunteers to collect their perceptions on current environmental practices. Simultaneously, it may organize **focus groups with community representatives and beneficiaries** to discuss local environmental priorities and social inclusion challenges.

Assessment of Expectations and Contributions

Stakeholder engagement is not limited to consultation; it must also include a **systematic assessment of expectations, needs, concerns, and potential contributions**. This step ensures that the organization's sustainability plan responds to the real interests of those involved and benefits from their knowledge and support.

Key questions to assess stakeholder expectations include:

- What are the sustainability priorities of this stakeholder?
- What concerns do they have regarding the organization's impact?
- What type of support or contribution can they offer (resources, expertise, networks)?
- What benefits do they expect from being involved?

The use of tools such as a **Stakeholder Expectation Matrix** or **Engagement Logbook** allows the organization to monitor and track engagement over time.

✂ Example: Stakeholder Expectation Map

Stakeholder	Expectations	Potential Contributions	Follow-up Actions
Volunteers	More training on sustainability	Participation in green actions	Develop an internal training plan
Local businesses	Increased visibility through support	In-kind donations and logistics	Create a partnership agreement
Beneficiaries	Projects that meet local needs	Feedback on project design	Include them in project co-creation

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Stakeholder engagement is not a one-off event. It is a **cyclical and dynamic process** that should accompany the sustainability plan from its design to its evaluation. According to Greenwood (2007), authentic stakeholder engagement fosters **mutual respect, learning, and accountability**, strengthening the organization's legitimacy and impact.

By actively involving stakeholders, the organization not only improves the relevance and effectiveness of its sustainability plan, but also **builds a stronger and more resilient ecosystem of trust and collaboration**.

5.3. Key Sustainability Topics

The definition of **key sustainability topics** is an essential step to ensure that the Annual Organizational Sustainability Plan is truly aligned with the environmental, social, and economic challenges faced by the organization and the community in which it operates. This selection should be based on empirical evidence gathered during earlier stages (diagnosis and stakeholder engagement) and reflect both internal priorities and external expectations.

According to the Global Reporting Initiative (GRI, 2021), a key sustainability topic corresponds to an area in which the organization has a significant direct or indirect impact, and where stakeholder expectations are highest. Identifying these topics allows organizations to focus resources and efforts on the most relevant and strategic aspects of sustainable action.

a) Identification of Relevant Topics in the Environmental, Social, and Economic Dimensions

Organizations should reflect on their main impacts and responsibilities within the three core dimensions of sustainability:

- **Environmental:** energy consumption, waste management, CO₂ emissions, water usage, mobility, ecological footprint.
- **Social:** equal opportunities, accessibility, diversity, occupational health and safety, civic participation, community impact.
- **Economic:** financial viability, responsible procurement, local investment, budgetary transparency.

This identification process should include the analysis of internal data (reports, policies, current practices) and the consultation of stakeholders.

Example:

An NGO managing reception or support centers might identify the following key topics:

- Environmental: energy consumption and waste management;
- Social: inclusion of migrants and staff working conditions;
- Economic: project financial sustainability and transparency in the use of funds.

b) Alignment with the Sustainable Development Goals (SDGs)

The United Nations' 2030 Agenda offers a **universal framework** to guide and communicate organizational priorities. The selection of key topics should consider **which of the 17 SDGs** are most relevant to the organization's context, promoting coherence between global goals and local action.

Each key topic can be mapped to one or more SDGs, ensuring that the organization contributes to internationally recognized targets.

Example of alignment:

Key Topic	Relevant SDG
Promoting health and well-being	SDG 3 – Good Health and Well-being
Inclusion of minorities and accessibility	SDG 10 – Reduced Inequalities
Reducing energy consumption	SDG 7 – Affordable and Clean Energy
Gender equality in leadership	SDG 5 – Gender Equality

c) Adaptation to Local and Community Policies

The relevance of key topics also depends on their **adequacy to the organization’s territory of intervention**. Organizations should seek alignment with:

- Local or municipal climate action or sustainability plans;
- Local strategies on social inclusion, youth, or active ageing;
- Regional development and cohesion programs;
- Participatory community assessments and local socio-economic data.

This alignment facilitates access to institutional partnerships, public funding, and strengthens the organization’s integration within local governance ecosystems.

Tool for Identifying Key Sustainability Topics

Below is a **practical table-based tool** that organizations can complete to operationalize this subpoint:

Dimension	Identified Topic	Related SDG	Internal Relevance (1–5)	Stakeholder Importance (1–5)	Alignment with Local Policies? (Yes/No)	Final Priority
Environmental	Waste management in events	SDG 12 – Responsible Consumption and Production	4	4	Yes	High
Social	Gender equality in leadership	SDG 5 – Gender Equality	5	5	Yes	High
Economic	Procurement from ethical local suppliers	SDG 8 – Decent Work and Economic Growth	3	3	No	Medium
Environmental	Energy consumption in organizational buildings	SDG 7 – Affordable and Clean Energy	4	2	Yes	Medium
Social	Digital accessibility for beneficiaries	SDG 10 – Reduced Inequalities	3	5	Yes	High

How to use this tool:

1. Fill in the topics based on diagnostic and stakeholder consultation findings;
2. Assign values from 1 to 5 based on the level of internal relevance and stakeholder importance;
3. Identify links to relevant SDGs and verify alignment with local policies;
4. Define the final intervention priority to be addressed in the annual sustainability plan.

5.4. Theme Prioritization Matrix

The **theme prioritization matrix**, also known as the **materiality matrix**, is an essential tool to transform the identification of key sustainability topics (see point 5.3) into a hierarchy of clearly justified priorities. Through this matrix, the organization can systematically assess relevant topics by combining the **internal perspective** (organizational impact) with the **external perspective** (stakeholder expectations).

According to the Global Reporting Initiative (GRI, 2021), **materiality** is the principle that determines which topics are important enough to be reported and strategically managed. The modern approach to materiality has evolved into the concept of **double materiality**, as described by Biernacki (2023), which integrates both the organization's impacts on society and the environment (**impact materiality**) and the risks and opportunities these topics represent for the organization itself (**financial materiality**).

a) Impact Assessment (environmental, social, reputational)

The first axis of the matrix evaluates the **magnitude of the impact** that the organization has on each identified topic, considering:

- **Environmental:** greenhouse gas emissions, resource consumption, pollution, biodiversity preservation;
- **Social:** inclusion, accessibility, health and well-being, working conditions;
- **Reputational:** alignment with social values, public perception, risk of controversy.

Scoring can be assigned based on criteria such as: scale of impact, scope, duration, remediability, and public visibility (GRI, 2021).

b) Stakeholder Perceived Importance

The second axis of the matrix corresponds to the **importance that stakeholders attribute to each topic**, based on their values, needs, expectations, and socio-political context.

This perception should be collected systematically using methods such as:

- Surveys and interviews;
- Meetings with advisory boards;
- Participatory workshops;
- Focus groups with community representatives.

This axis expresses the public and social relevance of each topic and is essential for building a **legitimate and transparent sustainability strategy** (Reed et al., 2009).

c) Building the Materiality Matrix

Based on the two dimensions described above, the organization can construct its **materiality matrix**. This matrix visually represents topics according to their **level of organizational impact** and their **stakeholder relevance**, allowing for the classification of topics into three categories:

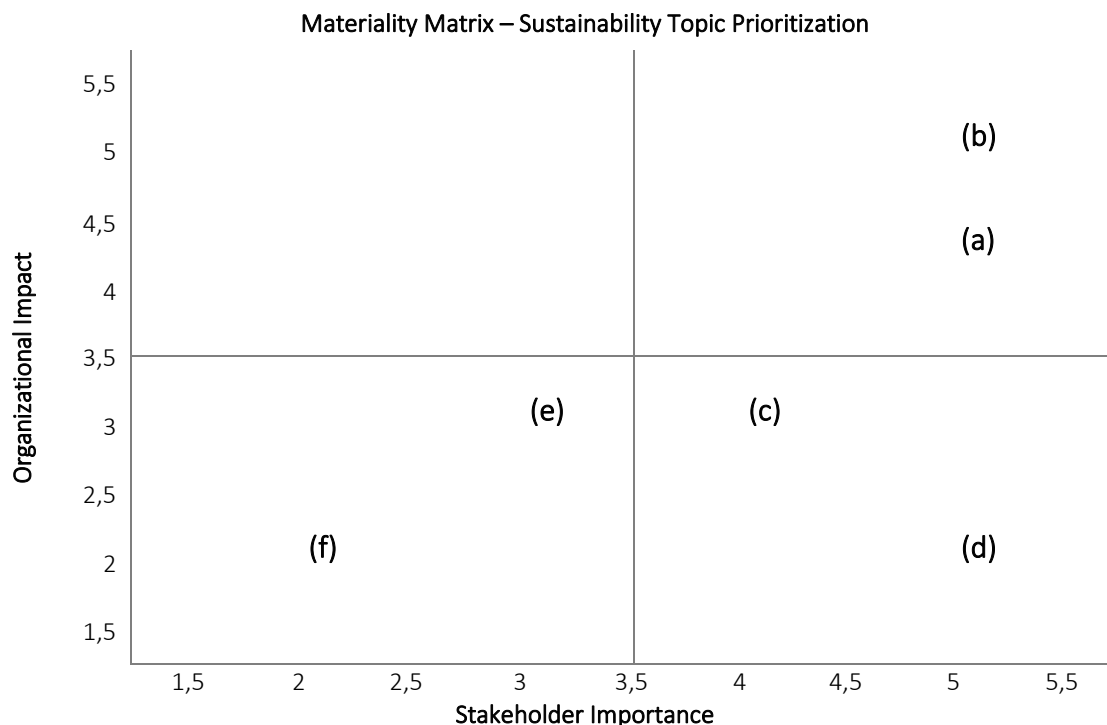
- **High priority:** topics with high impact and high perceived importance – should be addressed urgently;
- **Medium priority:** topics with moderate impact or importance – should be monitored and gradually developed;
- **Low priority:** topics with low impact and limited interest – may be kept under observation.

Example of Materiality Matrix

Theme	Organizational Impact (1–5)	Stakeholder Importance (1–5)	Final Classification
Reduction of energy consumption (a)	4	5	High priority
Gender equality within the team (b)	5	5	High priority
Waste management (c)	3	4	Medium priority
Institutional communication (d)	2	5	Medium priority
Process digitalization (e)	3	3	Medium priority
Environmental certification (f)	2	2	Low priority

The **Graphical Representation of the Materiality Matrix** is presented below. It positions each sustainability topic based on its **organizational impact** and its **stakeholder perceived importance**.

Graphical Representation of the Materiality Matrix



Interpretation:

- **High priority** – topics with high impact and high stakeholder importance;
- **Medium priority** – topics with moderate impact or importance;
- **Low priority** – topics with lower impact and stakeholder interest.

This matrix can be used to support strategic decision-making, communicate action priorities, and structure the organization’s Sustainability Report.

Benefits of the Materiality Matrix:

- Ensures **transparency** and **strategic focus**;
- Aligns actions with the **legitimate expectations of stakeholders**;
- Facilitates **accountability** and communication with funding bodies;
- Enables **prioritization of resources and efforts** on the most relevant topics;
- Provides a **solid foundation** for preparing the **Non-Financial Sustainability Report** (see point 6).

5.5. Definition of Sustainability Indicators

The definition of **sustainability indicators** is a crucial step in ensuring that the commitments and actions outlined in the Annual Sustainability Plan can be **monitored, measured, and continuously improved**. Indicators help turn strategy into measurable practice, guiding decision-making, reporting, and communication of results.

According to Epstein and Buhovac (2014), performance indicators are essential for translating sustainability intentions into concrete outcomes, promoting **transparency, accountability, and organizational credibility**.

a) Selection of KPIs (Key Performance Indicators)

KPIs – Key Performance Indicators are specific metrics that help quantify (or qualify) progress towards defined objectives. They should be chosen based on the **key topics and priorities previously identified** (see points 5.3 and 5.4) and tailored to the organization’s context.

Examples by dimension

Dimension	Theme / Topic prioritized	Indicador (KPI)	Unit of Measurement
Environmental	Reduction of energy consumption (a)	Electricity consumption per month	kWh
Environmental	Gender equality within the team (b)	Percentage of recycled waste from organizational activities	%
Social	Waste management (c)	Number of internal sustainability training sessions per year	Number
Social	Institutional communication (d)	Beneficiary satisfaction score with services provided	Scale from 1 to 5
Economic	Process digitalization (e)	Percentage of budget allocated to local suppliers	%
Economic	Environmental certification (f)	Amount of funding secured for sustainable projects	€

b) Creation of SMART Indicators

Applying the **SMART methodology** ensures that the defined indicators are:

- **S – Specific:** clearly describe what is being measured;
- **M – Measurable:** can be quantified or objectively evaluated;
- **A – Achievable:** within the organization’s actual capacity;
- **R – Relevant:** aligned with the organization's goals and values;
- **T – Time-bound:** defined within a specific timeframe.

Practical examples of KPIs as SMART Indicators:

i. Electricity consumption

Reduce electricity consumption in the organization’s buildings by 15% by December 2025.

SMART: S=energy use | M=15% | A=technical plan in place | R=environmental impact | T=Dec 2025

ii. Recycled waste

Increase the percentage of recycled waste in organizational activities to 75% by the end of 2024.

SMART: S=recycling rate | M=75% | A=through campaigns and training | R=waste reduction
| T=Dec 2024

iii. Internal training sessions

Deliver at least 6 internal sustainability training sessions for staff by July 2025.

SMART: S=training sessions | M=6 | A=motivated team | R=skills development | T=July 2025

iv. Beneficiary satisfaction

Achieve an average beneficiary satisfaction score of 4.5 (out of 5) by the second half of 2025.

SMART: S=satisfaction | M=4.5 | A=through surveys and improvements | R=service quality |
T=June 2025

v. Local procurement

Ensure that at least 40% of the annual purchasing budget is spent on local suppliers by the end of 2024.

SMART: S=local procurement | M=40% | A=updated supplier map | R=local economic impact
| T=Dec 2024

vi. Funding for sustainable projects

Secure €25,000 in funding for sustainability initiatives by December 2025.

SMART: S=fundraising | M=€25,000 | A=active projects team | R=sustainability viability |
T=Dec 2025

c) Integration with Existing Reporting Systems

To be effective, sustainability indicators should be **integrated into existing management and reporting systems**. This integration avoids duplication, reduces administrative burden, and strengthens data consistency.

Common platforms and tools:

- Annual activity and financial reports;
- Reports for funded projects and grant applications;
- Internal data systems and dashboards;
- Quality and environmental management systems (e.g., ISO 14001, ISO 9001, EMAS);
- Digital reporting tools (e.g., Google Data Studio, Power BI).

Integrating indicators into a structured sustainability management system enables **continuous monitoring** and **effective communication of results** to all stakeholders (Hubbard, 2009).

The definition of solid indicators is one of the main guarantees that the sustainability plan will **move from intention to action**. Organizations that implement clear, relevant, and trackable KPIs tend to improve their performance, secure more funding, and strengthen their role as drivers of social and environmental change.

5.6. Action and Initiative Planning

The **planning of actions and initiatives** represents the moment when the Annual Sustainability Plan becomes strategically operational. After identifying priority themes and defining indicators (see sections 5.3 to 5.5), this phase aims to translate strategy into concrete activities, with clear annual goals, assigned responsibilities, and allocated resources.

According to Bryson (2018), effective planning requires organisations to establish a clear link between strategic objectives and operational activities, promoting coherence, focus, and implementation capacity.

a) Definition of Annual Goals

Annual goals are the specific objectives to be achieved within a 12-month period and should be:

- Quantifiable and verifiable;
- Consistent with previously defined SMART indicators (see section 5.5);
- Ambitious yet realistic, taking into account available resources and the organisational context;
- Aligned with the relevant Sustainable Development Goals (SDGs).

Goals should cover the three dimensions of sustainability (environmental, social, and economic) and directly contribute to the commitments set out in the strategic plan.

Example of annual goals:

- Reduce energy consumption in organisational facilities by 15% by December 2025;
- Increase the recycling rate in annual events and activities to 75%;
- Deliver 6 internal sustainability training sessions for the technical team;
- Secure €25,000 for sustainable projects by the end of the fiscal year.

b) Development of Action Plans with Responsibilities, Deadlines and Resources

Each goal should be accompanied by a detailed **action plan**, describing:

Element	Description
Specific objective	What the action aims to achieve prioritized (topic/theme)
Key activities	What steps and tasks are required
Responsible parties	Who leads the implementation and who supports
Deadlines	What is the implementation schedule
Required resources	Budget, human and material resources needed
Success indicators	How effectiveness and outcomes will be measured

This plan should be developed collaboratively, involving technical teams and key stakeholders, to ensure organisational commitment.

Example: Annual objectives and action plan linked to the SDG

Objective / Theme prioritized	Action/Activity	Responsible	Deadline	Resources	Indicator	Associated SDG
Reduce electricity consumption	Installation of motion sensors and timers	IT Coordinator	March 2025	€1,200, technical support	15% reduction in electricity consumption (kWh)	SDG 7 – Affordable and Clean Energy
Increase recycling rate	Set up recycling stations and conduct staff training	Logistics Team	April 2025	€800, training materials	75% of waste directed to recycling	SDG 12 – Responsible Consumption and Production
Promote gender equality in leadership	Review recruitment and selection policy	HR Coordination	June 2025	External consultancy	30% increase in women in leadership roles	SDG 5 – Gender Equality
Train staff in ESG practices	Conduct 6 internal training sessions	HR / External Trainer	December 2025	24 training hours	90% participant satisfaction	SDG 4 – Quality Education
Engage beneficiaries in sustainability	Hold participatory sessions for idea gathering	Project Coordination	October 2025	Staff time, refreshments	3 ideas applied	SDG 11 – Sustainable Cities and Communities
Reduce paper usage in admin services	Implement digital signatures and cloud storage	Administrative Office	July 2025	Document management software	40% reduction in A4 paper consumption	SDG 13 – Climate Action
Strengthen sustainable procurement	Partner with certified local suppliers	Finance Department	November 2025	Updated supplier database	50% of contracts with local suppliers	SDG 8 – Decent Work and Economic Growth
Enhance green funding	Submit applications for environmental funding	Project Team	Ongoing	Team time, consultancy	€25,000 raised for green projects	SDG 17 – Partnerships for the Goals

c) Integration with the Organisation's Activity Plans

The sustainability plan should not be an isolated document, but fully integrated into the organisation's overall annual activity plans. This integration ensures:

- Coherence between sustainability and the organisation's mission;
- Alignment with funded actions and donor requirements;
- Easier monitoring, evaluation, and communication of results.

According to Muralidhar (2020), organisational sustainability becomes more effective when it is transversal to all management processes, being embedded in planning, budgeting, institutional communication, and organisational culture.

A well-structured action plan allows organisations to **turn intentions into impact**. By setting clear goals, mobilising appropriate resources, and integrating sustainability into internal operations, organisations contribute to the SDGs while also strengthening their **resilience, credibility, and social relevance**.

5.7. Budget and Resources

The development of a clear budget and the identification of the necessary resources are essential steps to ensure the **feasibility and sustainability** of the actions outlined in the Annual Sustainability Plan.

Financial planning is not merely a control mechanism—it is a strategic tool that aligns goals with available means, ensuring **responsible and effective management** of funds.

According to Mikes and Kaplan (2015), the successful implementation of strategies in nonprofit organisations largely depends on the ability to match **financial and operational resources** to previously established goals in a realistic and impact-oriented manner.

a) Cost Estimation

The **cost estimation** should be based on a detailed analysis of the action plans defined (see point 5.6) and must include all relevant factors for implementation. The budget structure should account for:

- **Direct costs** (materials, equipment, external services);
- **Operational costs** (logistics, travel, communications);
- **Human resource costs** (technical staff hours, coordination, volunteers);
- **Monitoring and evaluation costs** (audits, indicators, reports);
- **Contingency or unexpected costs** (reserve budget of 5% to 10%).

Example of Cost Structure by Action

Action / Activity	Type of Cost	Estimated (€)
Installation of motion sensors	Technical equipment + installation	1.200
Creation of recycling points and waste bins	Materials and transport	850
Participatory sessions with beneficiaries	Logistics, venue rental, coffee-breaks	300
Internal sustainability training (6 sessions)	Trainers, materials, certification	950
Review of equality and inclusion policies	External consultancy	1.500
Development of digital sustainability reporting platform	Web development and maintenance	2.000
Production of sustainable communication materials	Design, eco-friendly printing	700
Sustainability awareness campaign	Social media ads, videos	1.200
Purchase of document management software	Annual licence + training	600
Preparation of green funding applications	Technical support	1.000
External evaluation of the sustainability plan	Audit and impact report	1.300
Contingency reserve (10%)	Emergency or unexpected needs	1.260
Total estimated budget: €12,860		

b) Identification of Funding Sources (Internal and External)

The financial sustainability of the plan depends on the organisation's ability to **mobilise diverse funding sources**. Combining internal resources with external support enhances budgetary stability and reduces dependency risks.

Internal sources:

- The organisation's annual operating budget;
- Reallocation of funds from less strategic activities;
- Contributions from members, volunteers, or internal donors.

External sources:

- European programmes (e.g., Erasmus+, LIFE, CERV);
- National funds;
- Partnerships with businesses through corporate social responsibility (CSR);
- Support from municipalities, public bodies, and private foundations;
- Crowdfunding campaigns and online donations.

According to Salamon (2012), **mixed funding models** tend to increase the resilience and innovation capacity of organisations, particularly in the social and environmental sectors.

c) Efficient Allocation of Human and Material Resources

Beyond financial resources, the implementation of the plan requires a **strategic approach to managing human and material resources**. Efficient allocation ensures greater impact and prevents waste.

Practical recommendations:

- Assign team members to specific thematic areas and goals;
- Map technical and volunteer competencies;
- Optimise the use of spaces, equipment, and recyclable materials;
- Integrate digital tools (e.g., collaborative management platforms);
- Promote resource sharing between internal projects.

Murray, Skene, and Haynes (2017) argue that adopting **circular economy principles** and integrated internal resource management reinforces the ethical and environmental coherence of organisational action.

A sustainability plan without a realistic budget remains an intention. By estimating costs accurately, identifying funding opportunities, and allocating resources strategically, the organisation strengthens its ability to generate **measurable, real, and sustainable impact**, while also ensuring its **institutional resilience**.

In accordance with the previous table, the final table for the Cost Structure is updated.

✂ Example: Cost estimate with resource allocation

Action/Activity	Human Resources	Material Resources	Estimated (€)
Installation of motion sensors	Installation technician	Presence sensors, installation equipment	1.200
Creation of recycling points and waste bins	-	Selective containers, materials for recycling bins	850
Participatory sessions with beneficiaries	Facilitators, coordinators	Venue for events, coffee breaks	300
Internal sustainability training (6 sessions)	Trainers, coordinators	Training materials, certificates	950

Review of equality and inclusion policies	External consultant	-	1.500
Development of digital sustainability reporting platform	Developers, technicians	Digital platform, web maintenance costs	2.000
Production of sustainable communication materials	Graphic designer, coordinator	Eco-friendly paper, eco-friendly ink, printing	700
Sustainability awareness campaign	Social media, coordinators	Videos, social media ads, promotional materials	1.200
Purchase of document management software	-	Document management software license, training	600
Preparation of green funding applications	Funding specialist	-	1.000
External evaluation of the sustainability plan	External auditor	Impact report, audit	1.300
Contingency reserve (10%)	-	-	1.260
Total estimado: €12.860			

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5.8. Implementation and Monitoring

The **implementation and monitoring** of the Annual Sustainability Plan represent the operational and continuous assessment phase of the defined actions. This stage ensures that the objectives are effectively carried out in the field, that resources are used efficiently, and that impacts are recorded, analysed, and communicated transparently.

According to Hatry (2014), monitoring is an **organisational learning tool** that allows for timely correction of failures and strengthens accountability to stakeholders. To achieve this, it is essential to plan an implementation calendar, promote regular follow-up meetings, and use digital tools appropriate to the organisation's context.

a) Implementation Calendar

The **implementation calendar** or Execution schedule is a key operational planning tool that organises activities throughout the year, distributes them by periods, and enables visualisation of the plan's overall progress. This timeline should be clear, accessible, and updated regularly.

✂ Example of Implementation Calendar

Action / Activity	Responsible	Start	End	Current Status
Installation of motion sensors	Technical Coordination	Jan 2025	Feb 2025	In progress
Creation of recycling points and awareness campaign	Sustainability Team	Feb 2025	Apr 2025	Planned
Internal sustainability training	HR / External Trainer	Mar 2025	Jul 2025	Not started
Review of inclusion and equality policy	Board / External Consultant	Mar 2025	May 2025	In progress
Submission of applications for green funding	Projects Team	Jan 2025	Dec 2025	Ongoing
Mid-year evaluation and plan adjustment	Coordination Team	Jul 2025	Jul 2025	Planned

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b) Periodic Follow-up Meetings

Follow-up meetings aim to keep the plan alive and participatory, promoting progress analysis, identifying difficulties, and enabling corrective decision-making.

These meetings should occur regularly, involve key responsible parties, and serve as the basis for dashboard updates and reporting.

Example of Follow-up Meeting Log.

Date	Meeting Objective	Participants	Main Topics	Decisions and Next Steps
15 Jan 2025	Official launch of the plan	Board, Technical Team, HR	Validation of action calendar, public presentation	Disseminate timeline; start energy-saving actions
12 Mar 2025	Q1 progress review	Coordination + Sustainability	Assessment of recycling points and awareness campaign	Increase internal training sessions
10 Jun 2025	Focus on social and inclusion aspects	HR, ESG Team, Local Partners	Inclusion in the team and diversity practices	Approve new recruitment policy
15 Jul 2025	Mid-year plan evaluation	Entire Team	Execution, deviations, communication	Adjust training plan and reporting deadlines
15 Dec 2025	Annual closure and report preparation	Board and Technical Staff	Achieved results, lessons learned, report structure	Begin writing and evidence collection

c) Digital Monitoring Tools

Digital tools allow the organisation to track, share, and analyse the plan’s progress in an efficient, collaborative, and transparent manner. These platforms facilitate real-time data updates and support decision-making based on evidence.

Examples of Online Monitoring Tools

Tool	Main Function	Suggested Use
Trello / Notion / Asana	Visual task and team management	Organise by sustainability pillars/themes
Google Sheets / Excel	KPI, target and deadline monitoring	Dashboards with formulas and progress charts
Power BI / Data Studio	Interactive dashboards and data visualisation	Visual results analysis and comparison by thematic area
Slack / Teams / Discord	Internal communication and progress tracking	Coordination between project teams and management

Example of KPI and Deadline Monitoring Table (according to the simplified action plan table above – see p. 21)

Theme Goal Indicator	Responsible	Baseline (2024)	2025 Target	Current Value	Status	Associated SDG
Reduce energy consumption by 15%	Technical Coordination	20,000 kWh	17,000 kWh	18,200 kWh	In progress	SDG 7 – Affordable and Clean Energy
Reach 75% recycling rate in events	Logistics Team	52%	75%	66%	In progress	SDG 12 – Responsible Consumption and Production
Implement inclusive recruitment policy	HR / Board	Policy under review	Approved policy	Under approval	Planned	SDG 5 – Gender Equality
Deliver 6 internal ESG training sessions	HR / External Trainer	2 sessions	6 sessions	3 sessions	In progress	SDG 4 – Quality Education
Engage beneficiaries in sustainability	Project Coordination	0 proposals implemented	3 proposals implemented	2 proposals	In execution	SDG 11 – Sustainable Cities and Communities
Reduce paper use in administrative services	Administrative Office	100,000 A4 sheets	40% reduction	35% reduction	In progress	SDG 13 – Climate Action
Strengthen sustainable procurement	Finance Department	20% local suppliers	50% sustainable contracts	45%	In progress	SDG 8 – Decent Work and Economic Growth
Submit green funding applications (number)	Projects Team	3 applications	5 applications	4 applications	Nearly completed	SDG 17 – Partnerships for the Goals

This table can be updated **monthly or quarterly** to support follow-up meetings and the preparation of the final sustainability report.

An effective implementation and monitoring process ensures that the sustainability plan is not just declarative but truly **transformative**. With a structured calendar, regular meetings, and appropriate digital tools, the organisation ensures **operational efficiency, transparency, and responsiveness** to stakeholder needs and the surrounding context.

Following the implementation and monitoring phase of the Annual Organizational Sustainability Plan, it becomes essential to consolidate the results, systematize the observed impacts, and clearly

communicate the progress made. This transition marks the beginning of the second pillar of the E-Manual: the **Non-Financial Sustainability Report**.

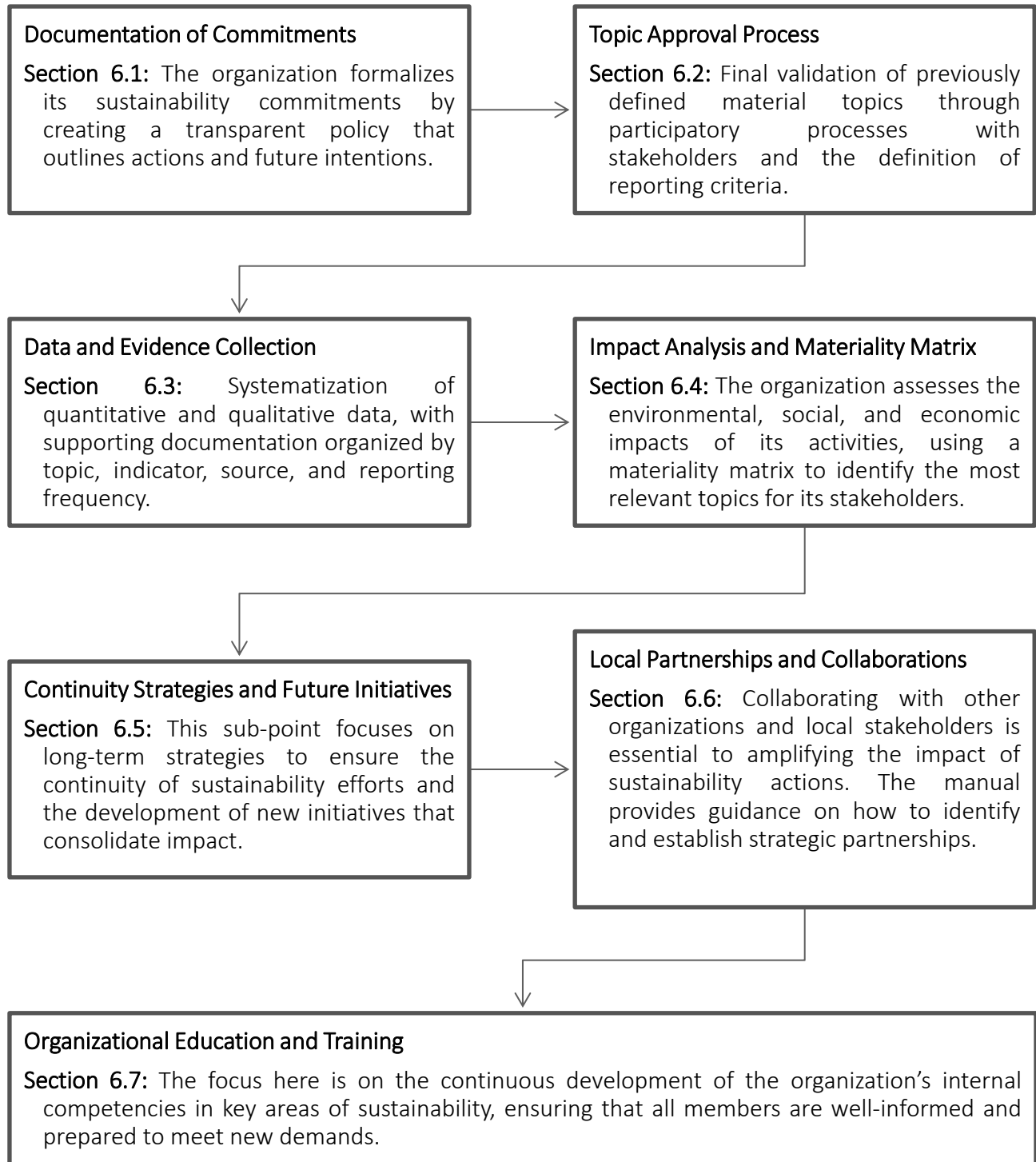
This second axis aims to organize and present—transparently and rigorously—the commitments undertaken, the indicators achieved, the good practices adopted, and the challenges encountered throughout the annual cycle. As recommended by the European **Corporate Sustainability Reporting Directive (CSRD)**, this process should be based on a **Double Materiality** approach, reflecting not only the impacts generated by the organization but also the risks and opportunities that external factors represent for its performance (Biernacki, 2023).

The report should not be viewed as a purely technical document, but rather as a **tool for stakeholder engagement, institutional recognition, and community accountability**. By continuing the cycle of planning, execution, and evaluation, this pillar strengthens the organization’s commitment to transparency, continuous improvement, and sustainable transformation.

Non-Financial Sustainability Report

6. PILLAR 2: Non-Financial Sustainability Report

This pillar guides organizations in creating a **non-financial report** that documents their sustainability impacts and commitments. The sections and sub-points corresponding to this pillar are:



6.1. Statement of Intent and Political Commitment

The **statement of intent and political commitment** serves as the formal opening of the Non-Financial Sustainability Report, representing the organisation's official position regarding sustainability, its social mission, and its responsibility to transparently account for its activities to stakeholders. This statement should be endorsed by top governance bodies (such as the Board of Directors, Executive Leadership, or Management Council), granting it institutional legitimacy and ensuring strategic alignment with the organisation's values and objectives.

a) Organisational Vision and Mission

The statement should be anchored in the **organisation's vision and mission**, reflecting its purpose, its societal role, and the positive impact it aims to generate. These guiding elements should be up-to-date and aligned with the current challenges of sustainability and social justice.

"An organisation's mission and vision are the foundation of its institutional identity, providing the essential framework for defining strategic and operational priorities" (Bryson, 2018).

b) Commitment to Sustainability and the Sustainable Development Goals (SDGs)

The statement should reinforce the organisation's **commitment to sustainability**, incorporating a holistic approach that covers the environmental, social, and economic dimensions. This commitment should align with the **United Nations' 2030 Agenda and the Sustainable Development Goals (SDGs)**, serving as a global reference framework.

"Institutional sustainability implies more than good intentions — it requires clear, measurable, and socially relevant objectives" (Epstein & Buhovac, 2014).

Such alignment enables the organisation to communicate its contribution to global goals, strengthen its institutional relevance, and mobilise stakeholders around a shared purpose.

c) Leadership Engagement and Integration into Governance Strategy

The active engagement of leadership and governance bodies is essential for the credibility and effectiveness of sustainability strategies. It is crucial to demonstrate that top management is committed to implementing, monitoring, and continuously improving the commitments made.

In this context, it is important to highlight the **relevance of the European CSRD (Corporate Sustainability Reporting Directive)**, which requires covered organisations to report their environmental, social, and governance (ESG) impacts in a standardised way, based on the principle of **Double Materiality** (Biernacki, 2023). While many third-sector organisations are not yet legally subject to this directive, voluntary adoption of its principles represents a strategic opportunity to enhance transparency, align with European standards, and prepare for future funding and reputational requirements.

"Leadership plays a decisive role in institutionalising sustainability by promoting its cross-cutting integration into the organisation's culture and management" (Muralidhar, 2020).

Recommended Structure for the Statement of Commitment

Element	Recommended Content
Organisation Identification	Name, type of entity, mission, and area of operation
Institutional Vision	Long-term sustainable outlook and desired social contribution
Mission and Core Values	Guiding principles and commitment to institutional responsibility
Commitment to the SDGs	Priority SDGs and specific goals the organisation seeks to contribute to
Reference to the CSRD	Voluntary alignment with the European directive and adoption of the double materiality principle
Leadership Positioning	Signed statement assuming political commitment to the principles set out in the report
Date and Formal Validation	Signature and validation date by a person with formal authority

Adaptable Declaration Examples

Example 1:

“At **[Organisation Name]**, we embrace sustainability as a strategic pillar of our social mission. Guided by the principles of the United Nations’ 2030 Agenda and aligned with the spirit of the European CSRD Directive, we commit to evaluating our impacts holistically and transparently, adopting the principle of Double Materiality as a tool for planning and accountability. This report reflects our ongoing commitment to inclusive, just, and resilient development, led by the full engagement of our Board and technical teams. In doing so, we reinforce our mission to actively contribute to a more sustainable, inclusive, and responsible society.”

Example 2:

“At **[Organisation Name]**, we believe that sustainability is not merely a goal but a cross-cutting commitment that must guide all our decisions, practices, and relationships with the community. Our mission to promote **[insert cause or target group, e.g., social inclusion, environmental education, support for vulnerable populations]** demands action that is coherent with the values of social justice, intergenerational equity, and respect for the planet. In this report, we reaffirm our alignment with the **Sustainable Development Goals (SDGs)** and our voluntary adherence to the principles of the **European CSRD Directive**, recognising the increasing importance of Double Materiality as a reference for assessing and reporting impacts. We reaffirm the active role of our leadership in integrating sustainability as an organisational priority, ensuring that the commitments expressed here are followed by concrete action, clear goals, and the continuous engagement of our stakeholders. This document is not merely a reporting exercise — it is a reflection of the culture we are building: more transparent, more participative, and more resilient. A culture in which every project, every partnership, and every decision contributes to a more sustainable and humane collective future.”

6.2. Theme Approval Process

The theme approval process is a critical stage in the development of the **Non-Financial Sustainability Report**, during which the set of material topics previously identified and prioritised under the **Annual Organisational Sustainability Plan** (see sections 5.3: *Key Sustainability Themes* and 5.4: *Materiality Prioritisation Matrix*) is consolidated and validated. This step ensures that the topics included in the

report accurately reflect the organisation's strategic priorities, the most relevant impacts, and the legitimate expectations of its stakeholders. Three key phases must be taken into consideration:

a) Consolidation of Material Topics Identified in the Plan

The first phase involves compiling the key topics that have already been identified, assessed, and ranked, and consolidating them into a final list of material topics. This process should be based on:

- The organisation's impacts across environmental, social, and economic dimensions;
- Alignment with relevant **Sustainable Development Goals (SDGs)**;
- The analysis of the **Materiality Matrix** developed in section 5.4;
- The principles of **Double Materiality**, as defined in the **CSRD – Corporate Sustainability Reporting Directive** (Biernacki, 2023), integrating both impact materiality and financial materiality.

This consolidation is essential to delimit the content of the report and ensure coherence and focus in communicating the organisation's commitments and results.

b) Validation by Strategic Stakeholders

The validation of material topics should be carried out with the direct involvement of the most relevant stakeholders, ensuring the legitimacy of the process and fostering dialogue with those who influence and are influenced by the organisation. This validation can take various forms:

- Participatory surveys of internal and external stakeholders;
- Active listening sessions (focus groups, world cafés);
- Formal meetings with advisory boards or governance bodies;
- External review by partners, funders, or subject-matter experts.

The **AA1000 Stakeholder Engagement Standard** (AccountAbility, 2015) highlights the importance of systematic and ethical stakeholder engagement as a driver of transparency, trust, and accountability.

c) Definition of Reporting Criteria

After the validation process, the method of reporting each topic must be defined, based on clear criteria of materiality, relevance, and measurability. These criteria should ensure:

- Alignment with the **GRI Standards** (Global Reporting Initiative, 2021);
- Integration with the indicators and goals set out in the Annual Plan (see section 5.5);
- Compatibility with **CSRD** requirements, particularly in terms of topic selection justification and application of the double materiality approach;
- Clarity, comparability, and periodicity of the data presented.

“The content of the sustainability report must result from a robust materiality assessment, involving stakeholders and supported by coherent and transparent reporting criteria” (Eccles & Krzus, 2018).

Reference Table – Topic Approval Process Stages

Stage	Description	Recommended Tools
1. Themes Consolidation	Final grouping and prioritisation of material topics based on the matrix	Materiality Matrix
2. Stakeholder Validation	Gathering feedback from key internal and external stakeholders	Surveys, interviews, focus groups
3. Definition of Reporting Criteria	Defining metrics, data sources, and reporting frequency	Indicator templates and topic validation sheets

Practical Example – Themes Consolidation and Approval (based on sections 5.3 and 5.4)

Identified Key Topic	Organisational Impact (1–5)	Stakeholder Importance (1–5)	Final Classification	Stakeholder Validation	Reporting Criteria	Relevant SDG	Dimension
Reducing energy consumption in facilities	4	5	High Priority	Confirmed through survey with technical staff and directors	Indicator: monthly energy consumption (kWh); goal:- 15%	SDG 7 – Affordable and Clean Energy	Environmental
Promoting gender equality in leadership	5	5	High Priority	Validated through focus group with staff	% of women in management positions; equitable recruitment policy	SDG 5 – Gender Equality	Social
Waste management at events	3	4	Medium Priority	Suggested by local environmental partners	Total waste generated and recycled (kg); annual improvement targets	SDG 12 – Responsible Consumption and Production	Environmental
Sustainable purchasing from local suppliers	3	3	Medium Priority	Validated in finance team meeting	% of contracts with local suppliers; ethical purchasing criteria	SDG 8 – Decent Work and Economic Growth	Economic
Digital inclusion of beneficiaries	2	5	Medium Priority	Raised by community-based organisations	No. of beneficiaries with regular digital access; number of training initiatives	SDG 10 – Reduced Inequalities	Social

In summary, the approval of material topics is not merely a technical step, but a strategic moment of participatory validation of the organisation’s sustainability priorities. Clarity in the process, ethical stakeholder involvement, and alignment with recognised frameworks such as the GRI Standards and the CSRD reinforce the legitimacy of the report and build trust among stakeholders regarding the commitments made.

6.3. Data and Evidence Collection

The data and evidence collection phase is one of the central pillars in the development of a robust, transparent, and effective Non-Financial Sustainability Report. It is through this stage that the credibility of the reported information is ensured, not only allowing for the validation of the goals set out in the Annual Organizational Sustainability Plan, but also for the clear and objective demonstration of the concrete impacts generated by the organisation.

According to Hatry (2014), "systematic performance measurement is essential to ensure accountability, facilitate evidence-based decision-making, and drive continuous improvement". Thus, the data collected must be representative, verifiable, and contextualised, being properly organised by theme, indicator, source, and frequency.

a) Systematisation of Collected Data

Systematisation refers to the methodical organisation of the collected data, using tools that are appropriate and user-friendly for the technical team. This task requires clear definition of responsibilities, sources, periodicity, and recording formats, facilitating the aggregation and later analysis of the evidence.

Common sources include:

- Internal reports;
- Activity tracking sheets;
- Operational databases;
- Collaborative platforms (e.g., Google Drive, SharePoint);
- Business Intelligence tools (e.g., Power BI, Google Data Studio).

b) Documentary Evidence

Documentary evidence reinforces the accuracy of the presented data and enables tangible and auditable illustrations of the organisation's achievements. Photos, written records, completed forms, meeting minutes, participant testimonials, and other documents help build a more comprehensive, engaging, and transparent report.

According to Patton (2008), data triangulation — that is, the cross-checking between quantitative and qualitative evidence — increases the reliability of results and enables understanding not only of the "how much", but also the "how" and "why" of the impacts achieved.

c) Quantitative and Qualitative Indicators

The selection and use of indicators must reflect the priority themes identified in the previous stages (see points 5.3 and 5.4), with data organised by sustainability dimension (environmental, social, and economic), associated SDG, and measurement type.

It is important to ensure a balance between:

- **Quantitative indicators** (e.g., number of beneficiaries, % reduction in energy consumption);
- **Qualitative indicators** (e.g., perception of well-being, stakeholder feedback).

The Global Reporting Initiative (2021) emphasises the importance of comparable, evidence-based metrics as an essential quality criterion in non-financial reporting.

Practical Tool: Data and Evidence Systematisation Grid

The table below presents a grid model that organisations can use to plan and organise data collection, based on the themes defined in the Materiality Matrix (see point 5.4):

Priority Key Theme	Main Indicator	Indicator Type	Data Source	Frequency	Documentary Evidence	Associated SDG
Reduction of energy consumption in facilities	Monthly energy consumption in kWh	Quantitative	Energy meters; utility bills	Monthly	Bills, technical records, consumption charts	SDG 7 – Affordable and Clean Energy
Gender equality in leadership	% of women in leadership positions	Quantitative	HR records	Semi-annual	Internal reports, equality policy	SDG 5 – Gender Equality
Waste management at events	% of recycled vs. generated waste	Quantitative	Event logistics records	Quarterly	Photos, contracts with recyclers	SDG 12 – Responsible Consumption and Production
Digital inclusion of beneficiaries	Number of participants with digital access	Mixed	Surveys, project files	Semi-annual	Forms, screenshots, interviews	SDG 10 – Reduced Inequalities
Sustainable procurement from local suppliers	% of contracts with local suppliers	Quantitative	Financial database	Annual	Contracts, supplier records, meeting minutes	SDG 8 – Decent Work and Economic Growth

This point represents the practical materialisation of the work developed in the previous stages. The identification of key themes (5.3), their prioritisation (5.4), the definition of indicators (5.5), and the planning of actions (5.6) culminate here, with the organisation of the evidence that will support the sustainability report. It is, therefore, the link that ensures consistency between what is planned, what is done, and what is reported. By implementing this grid, organisations reinforce their ability to demonstrate real, sustained, and transparent impact.

6.4. Impact Analysis and Materiality Matrix

The impact analysis represents a key stage in the Non-Financial Sustainability Report, as it allows the organisation to critically assess the results achieved in relation to the objectives defined, identify the effects generated across the environmental, social, and economic dimensions, and reinforce transparency with stakeholders. This stage plays a strategic role by enabling the organisation to adjust planning, improve decision-making, and demonstrate the added value of its interventions.

According to Epstein and Buhovac (2014), an effective impact analysis requires not only the collection of reliable data but also its interpretation in context, considering both internal organisational dynamics and the external environment in which it operates.

a) Evaluation of Achieved Results

In this phase, performance indicators defined in previous sections (particularly in 5.5 – Sustainability Indicators and 6.3 – Data Collection and Evidence) should be analysed to verify the level of achievement of the goals set in the Annual Sustainability Plan.

The evaluation should address:

- Fulfilment of quantitative targets (e.g., % reduction in energy consumption);
- Completion of planned actions (see section 5.6);
- Level of stakeholder participation;
- Contribution to the Sustainable Development Goals (SDGs).

The presentation of results may include comparative tables, performance charts, and year-over-year analyses.

b) Graphical Representation of Impacts

Visual representation of impacts enhances readability and understanding of the data by the report's various audiences. Recommended formats include:

- Bar and line charts to compare indicators over time;
- Impact maps to locate affected territories and target groups;
- Diagrams showing contributions to the SDGs;
- Summary dashboards showing progress by sustainability dimension (environmental, social, economic).

These visuals are essential tools to demonstrate consistency between planning, execution, and results, improving accessibility of the information.

c) Reflection on Limitations and Constraints

To ensure integrity and credibility in reporting, it is essential that the organisation also acknowledges difficulties faced, unmet targets, and factors that limited the expected impact. This critical reflection may include:

- Budgetary constraints;
- Lack of human or technical resources;
- Organisational resistance to change;
- Impact of external factors (e.g., pandemic, political or economic context).

This practice of self-reflection is supported by Patton (2008), who argues that recognising limitations and learnings is a key trait of organisational maturity and continuous improvement.

Support Tool: Impact and Materiality Map

Key Theme	Performance Indicator	Result Achieved	Associated SDG	Observations and Constraints
Reduction in energy consumption	-15% kWh consumption	-12.4%	SDG 7 – Affordable and Clean Energy	Delays in sensor installation
Gender equality in leadership	% of women in leadership roles	40% (target: 50%)	SDG 5 – Gender Equality	Cultural resistance and limited female applications
Waste management at events	% of recycling	78% (target: 75%)	SDG 12 – Responsible Consumption	Target exceeded – best practices replicated internally
Digital inclusion of beneficiaries	No. of regular digital access participants	115 beneficiaries	SDG 10 – Reduced Inequalities	Limited access to devices
Sustainable procurement	% of contracts with certified local suppliers	48% (target: 50%)	SDG 8 – Decent Work and Economic Growth	Lack of locally certified suppliers

This section represents the moment of integration and validation of collected data and implemented actions. It directly relates to:

- Sections 5.3 and 5.4: Identification and prioritisation of key themes;
- Section 5.5: Definition of sustainability indicators;
- Section 5.6: Action and goal planning;
- Section 6.3: Data collection and systematisation.

The impact analysis and materiality matrix allow organisations to close the strategic planning cycle based on real evidence, ensuring that the sustainability report serves as both a tool for accountability and a catalyst for learning and continuous improvement.

Integration of KPIs – Operational Summary for Monitoring

As a complement to the impact analysis and materiality matrix presented in this section, it is recommended to construct a summary table of Key Performance Indicators (KPIs), which allows for the clear and integrated consolidation of key data collected throughout the sustainability cycle.

Support Tool: KPI Summary Table

Sustainability Theme	KPI	Previous year Baseline	This year Target	This year result	Status	Trend	Associated SDG
Energy Consumption	kWh reduction	20,000 kWh	-15%	-12.4%	Partially achieved	↓	ODS 7
Gender Equality in Leadership	% of women in leadership positions	30%	50%	40%	On track	↑	ODS 5
Digital Inclusion	Beneficiaries with regular access	90	120	115	Near target	↑	ODS 10

By integrating this table, the organization reinforces the coherence between planning and evaluation, promoting transparency and ensuring that the data analyzed is anchored in clear, verifiable metrics aligned with the SDGs.

6.5. Continuity Strategies and Future Initiatives

Continuity strategies and future initiatives represent the transition phase between the evaluation cycle and the next stage of strategic planning. This section of the Non-Financial Sustainability Report does not merely close the reporting process; rather, it opens a new cycle of action. The goal is to reinforce the organisation’s commitment to continuous improvement and demonstrate its capacity to reflect, adapt, and evolve in response to the challenges and lessons learned.

According to Epstein and Buhovac (2014), a sustainable organisation is one that “learns from its impacts, responds to contextual changes, and is able to design transformative solutions for the future”.

a) Lessons Learned

Lessons learned represent the body of knowledge resulting from the practical implementation of the Annual Sustainability Plan. By systematising these lessons, the organisation builds a solid foundation of organisational learning and institutional memory, which should inform future planning.

Examples of Lessons Learned

Key Topic	Assessed Outcome	Critical Success Factor	Obstacle or Relevant Lesson
Reduction in energy consumption	Target of -15% almost achieved	Effective internal awareness	Need for more regular preventive maintenance
Gender equality in leadership	40% of women in leadership roles	Strong commitment from senior management	Cultural resistance in some departments
Digital inclusion of beneficiaries	Digital access provided to 115 beneficiaries	Partnerships with digital inclusion hubs	Need for continuous technical support for learners
Sustainable procurement	48% of contracts with local suppliers	Updated supplier database	Lack of certified environmental suppliers locally

b) Planning Future Initiatives

Future initiatives should be developed based on impact analysis, achieved results, and unmet needs. They should also reflect emerging trends and include realistic and innovative objectives that help to broaden the organisation’s impact.

Example of Future Initiatives Planning

Proposed New Initiative	Related Topic	Justification Based on Previous Data	Proposed Indicator	Targeted SDG
Launch a digital ecological awareness campaign	Environmental sustainability	Lack of ecological literacy among beneficiaries	Number of views/interactions	SDG 13 – Climate Action
Create a network of local sustainable suppliers	Responsible procurement	Low number of certified supplier contracts	Number of suppliers with green certification	SDG 8 – Decent Work and Economic Growth

Capacity-building programme on equality & inclusion	Gender equality and inclusion	Internal feedback on resistance	Number of sessions held; participation rate	SDG 5 – Gender Equality
Establish protocols with universities and R&D centres	Organisational innovation	High potential for evidence-based improvement	Number of partnerships established	SDG 9 – Industry, Innovation and Infrastructure

c) Integration into the Continuous Improvement Cycle

Continuous improvement is the foundation of a resilient and innovative organisation. This approach, inspired by the PDCA cycle – Plan, Do, Check, Act (ISO, 2015), involves integrating evaluation results into the new planning cycle and continuously updating sustainability management tools.

Recommended Actions for Continuous Improvement

Improvement Action	Source of Diagnosis	Instrument to be Updated	Review Frequency
Review environmental indicators and targets	Data from point 6.3 (quantitative evidence)	KPI dashboard	Annually
Update Materiality Matrix	Stakeholder input from point 6.2	Priority Themes Matrix	Every two years
Reinforce internal training	Lessons learned (point 6.5-a)	Capacity-building plan	Semi-annually
Create online monitoring dashboard	Recommendations from meetings (point 5.8-b)	ESG digital reporting tool	Quarterly

“Organisational learning depends on the ability to turn data and evaluations into practical, institutionalised, and lasting change” (Hatry, 2014).

Section 6.5 consolidates the role of the non-financial report as a strategic and dynamic tool. In articulation with the previous points:

- **5.6 and 5.7** – reinforces the importance of planning and efficient resource allocation;
- **6.3 and 6.4** – builds on data collection and impact analysis;
- **6.2** – adjusts priorities based on stakeholder validation;
- **6.1** – gives practical expression to the political commitment assumed at the beginning of the report.

By projecting future actions based on real evidence, the report becomes a living, guiding, and transformative document, promoting the constant evolution of organisational sustainability.

6.6. Local Partnerships and Collaborations

Local partnerships and inter-institutional collaborations are one of the fundamental pillars of an effective and long-lasting organizational sustainability strategy. Within the context of the Non-Financial Sustainability Report, this section aims to highlight not only the results achieved but also how the organization positions itself as a collaborative agent and mobilizer of impact networks.

According to Salamon (2012), “civil society organizations are more effective the greater their ability to connect with other public, private, and community actors, promoting shared and sustainable solutions.” Thus, the description and analysis of partnerships should reflect a co-creation logic, fostering collaborative practices that enhance social, environmental, and economic results.

a) Network Projects

Network projects promote a systemic and cross-sectoral approach, allowing organizations to pool resources, knowledge, and legitimacy to tackle complex challenges such as social exclusion, ecological transition, or digital literacy. This model enables organizations to reach more people, increase skill diversity, and consolidate sustainable responses across different territories.

Examples of collaborative network projects:

Project Name	Type of Network	Partner Entities	General Objective	Key Results	Related SDGs
Circular Community	Local circular economy network	Municipality, recycling companies, NGOs	Promote reuse and recycling practices in urban neighborhoods	+2 tons of waste recycled in 6 months	ODS 11, 12
Digital for All	Digital inclusion consortium	Schools, libraries, youth centers	Reduce digital exclusion in vulnerable populations	120 beneficiaries trained	ODS 4, 10
Green+ Network	Inter-associative environmental platform	10 NGOs and informal groups	Develop ecological education actions	4 public awareness campaigns in 1 year	ODS 13, 17
Eco Neighborhoods	Network of green communities	Municipalities, local associations	Create green and participatory community spaces	5 urban gardens created, 8 eco-workshops	ODS 11, 13
Sustainable Academy	Community training network	Universities, neighborhood associations	Provide courses on community sustainability	150 participants, 10 courses delivered	ODS 4, 17

b) Collaboration Protocols with Public and Private Entities

Collaboration protocols formalize commitments between different stakeholders and reinforce predictability, sustainability, and credibility of the interventions. These protocols must be documented, with a clear description of goals, responsibilities, and intended impact.

Relevant types of collaborative protocols include:

- With local governments: to implement local climate action plans;
- With private companies: for ethical supply of goods and logistical support for sustainable events;
- With universities and research centers: for knowledge transfer and social innovation;
- With community associations: for co-organizing cultural, environmental, or educational initiatives.

Example table of established collaboration protocols:

Partner Entity	Type of Entity	Protocol Objective	Type of Support	Results Achieved	Validation
Municipality X	Public	Promote community composting	Logistical support, space provision	3 urban gardens implemented	Technical partnership report
University Y	Higher Education	Sustainability and ESG training	Technical team, didactic materials	2 trainings held, 45 people trained	Digital certificates issued
Company Z	Private	Support for the “Green Week” event	Sponsorship, recycled materials supplied	Event with 400 participants	Positive feedback (87%)
Local Health Unit	Public Health	Environmental wellness education program	Technical consulting, event participation	200 participants in environmental awareness sessions	Joint report
Green Social Cooperative	Cooperative	Provide organic baskets to vulnerable families	Products, transport, technical support	100 families supported with fresh produce	Beneficiary testimonials

c) Example of Collaborative Best Practices

Best practices should be highlighted based on their innovation, replicability, and direct impact. Ideally, they should demonstrate how inter-institutional collaboration enabled outcomes that would be difficult to achieve individually.

Collaborative Practice	Sustainability Theme	Involved Entities	Quantitative Results	Qualitative Testimonial	Contributed SDGs
EcoSchools in Action	Youth environmental education	NGO + public schools	350 students engaged	“I learned how to reuse paper at school.” – Student	ODS 4, 12
Community Swap Fair	Local circular economy	Municipality + informal groups	210 items swapped	“It was great to share without spending money.” – Participant	ODS 11, 8
Green Routes	Sustainable mobility	Transport company + municipality	3 bike routes created	“I bike to work since the project.” – Citizen	ODS 13
Solidarity Repair Workshop	Sustainable consumption	Local association + volunteers	150 small appliances repaired	“Now I don’t throw away my devices.” – Retiree	ODS 12
Local Sustainability Forum	Civic and environmental participation	NGO + residents + local government	3 assemblies with 200 participants	“It was the first time I took part in a neighborhood decision.” – Citizen	ODS 16, 11

This section directly links to previous chapters, particularly:

- **5.2.** – Partnerships stem from stakeholder mapping and active engagement;
- **5.6. and 5.7.** – Many actions and resource allocations depend on external collaborations;
- **6.3 and 6.4.** – Collaborative impacts and evidence must be documented and analyzed;
- **6.5.** – Partnerships serve as leverage for continuity and innovation.

Local collaborations not only strengthen the relevance and legitimacy of organizations but also enhance social innovation, territorial grounding, and effectiveness in addressing complex public challenges.

6.7. Organisational Education and Training

Organisational education and training are central components of a robust and transformative sustainability strategy. Through continuous capacity building, the promotion of ecological and digital literacy, and the development of a sustainable organisational culture, organisations not only enhance their internal effectiveness but also become active agents in the ecological and social transition.

As Sterling (2001) states, education for sustainability implies “a profound shift in learning paradigms, focused on systems thinking, transformative action, and shared responsibility.” In this sense, investing in systematic training processes strengthens organisational resilience, fosters social innovation, and encourages genuine alignment with the values of the Sustainable Development Goals (SDGs).

a) By integrating this table at the end of section 6.4, the organization reinforces the coherence between planning and evaluation, promoting transparency and ensuring that the data analyzed is anchored in clear, verifiable metrics aligned with the SDGs

Internal training initiatives aim to align the technical and strategic knowledge of teams with the organisation’s sustainability commitments. These training sessions should address specific organisational needs, using participatory methodologies and content tailored to different functional areas.

Examples of organisational capacity-building initiatives:

Training Initiative	Target Audience	Objective	Nº de Participantes	Avaliação de Satisfação	Frequency
ESG Workshop: Concepts and Practice	Board and Coordination	Introduce ESG pillars	20	9,1 / 10	Quarterly
Training “SDGs and Local Planning”	Project Coordinators	Integrate SDGs into planning and actions	15	8,7 / 10	Annual
Best Sustainability Practices Session	Entire Team	Share internal cases and foster collaborative innovation	30	9,5 / 10	Bimonthly
Course “Project Management with ESG Criteria”	Technical Team	Strategic planning with environmental and social focus	18	9,3 / 10	Biannual
Impact Assessment Lab	Technicians and Evaluators	Define indicators and measure sustainable results	12	9,0 / 10	One-off

b) Ecological and Digital Literacy

Ecological and digital literacy enables staff to understand the environmental contexts in which they operate and to use digital tools to optimise their work. According to Bianchi et al. (2022), sustainable competences require “critical thinking, future vision, and digital collaboration skills.”

These actions should prioritise accessibility, pragmatism, and alignment with European frameworks such as GreenComp and DigComp.

Examples of ecological and digital literacy training:

Literacy Action	Format	Competence Targeted	Tool / Approach	Target Audience
Course “Digitalisation for Sustainability”	Online	Information and data management in ESG contexts	Google Workspace, Trello	Technicians and Managers
Workshop “Composting and Circular Economy”	In-person	Sustainable everyday practices and waste reduction	Practical demonstration	Operational Staff
Webinar “Introduction to GreenComp”	Virtual	Core sustainability competences	Zoom platform	Entire Organisation
Workshop “Design Thinking for Social Impact”	Hybrid	User-centred innovation and creative problem solving	Miro, Canva	Project Teams
Session “Cybersecurity and Digital Sustainability”	Virtual	Data protection and environmental responsibility in digital	Open-source tools	Administrative Area

c) Development of a Sustainable Organisational Culture

A sustainable organisational culture is expressed through the cross-cutting integration of values, behaviours, and practices aligned with social justice, intergenerational equity, and respect for planetary boundaries. This cultural transformation does not happen by decree but through continuous processes of participation, training, and coherent internal communication.

As Muralidhar (2020) affirms, “sustainable organisations are those that learn, adapt, and integrate sustainability as part of their strategic DNA.”

Indicators of organisational cultural maturity

Indicador	Current Status (2024)	Target (2025)	Source of Evidence
% of training with ESG components	40%	70%	Internal training reports
Existence of an approved Sustainability Policy	No	Yes	Formal document from the Board
Level of involvement in green initiatives	Medium	High	Internal surveys, participatory reports
% of sustainability ideas implemented	25%	50%	Suggestion platform
Internal channel for environmental complaints	No	Yes	Ethics and Good Practices Plan
Inclusion of sustainability in performance evaluation reports	Parcial	Full	Annual performance review templates

This section consolidates the investment in competences, culture, and organisational innovation. It reinforces:

- **Points 5.6 and 5.7:** the importance of training to ensure effective implementation of plans and efficient resource management;
- **Points 6.3 and 6.4:** internal literacy improves data quality and impact analysis;
- **Point 6.5:** supports a culture of continuous learning and evidence-based adaptation;
- **Points 6.1 and 6.2:** gives practical expression to the political commitment and validation of sustainability themes.

Investing in training and organisational culture is investing in the longevity, resilience, and social relevance of the organisation.

7. Operational Link Between Sustainability Planning and Reporting

The connection between the Annual Organisational Sustainability Plan (PILLAR 1) and the Non-Financial Sustainability Report (PILLAR 2) is a key moment in building a coherent, integrated, and evidence-based sustainability strategy. Far from being isolated processes, planning and reporting form a continuous and interdependent cycle, where every strategic decision creates a commitment, and every action taken generates data, learnings, and accountability to be reported.

This section aims to clarify the logical, functional, and operational links between the two core pillars of the E-Manual, reinforcing the idea that non-financial reporting is the direct result of good planning, effective monitoring, and reflective capacity within the organisation.

Throughout PILLAR 1, tools such as checklists, benchmarking grids, materiality matrices, action plans, and monitoring dashboards (tables) were developed, which directly feed into the subthemes of PILLAR 2, allowing the production of technically grounded reports with consistent narratives and clear documentary evidence. Thus, this articulation is essential to:

- Ensure traceability between defined goals, implemented actions, and reported results;
- Avoid duplications and omissions in reporting by integrating an accountability logic from the outset;
- Facilitate audits and external validations, particularly in the context of the new requirements of the European CSRD (Corporate Sustainability Reporting Directive);
- Reinforce stakeholders' trust by demonstrating consistency, transparency, and a commitment to continuous improvement.

To operationalise this relationship between the two themes, three complementary dimensions of articulation are presented visually and functionally, each with a specific focus:

a) Articulation Table Between PILLAR 1 and PILLAR 2

This cross-referenced matrix identifies which elements of the planning process (Pillar 1) serve as direct and necessary inputs for the corresponding elements of the report (Pillar 2). For instance, it highlights that the identification and prioritisation of topics (points 5.3 and 5.4) are directly linked to the definition of reporting content (point 6.2), or that the stakeholder matrix (point 5.2) underpins the political commitment (6.1), partnerships (6.6), and training actions (6.7).

This table acts as a functional roadmap for technical teams, consultants, and decision-makers, ensuring that no critical step is overlooked and that processes are aligned from inception to public communication.

b) Output Relation Table: PILLAR 1 → PILLAR 2

This table details the main results, evidence, and products generated during the strategic planning process (Pillar 1) that support and structure the non-financial report (Pillar 2).

By listing, for example, that the “percentage of women in leadership positions” defined in the plan (SMART indicator in point 5.5) must be measured, monitored, and reported in point 6.4 (impact analysis), the table ensures consistency between what is promised and what is delivered, avoiding the risk of the report becoming a marketing exercise disconnected from the organisation's operational reality.

c) Tool Relation Table: PILLAR 1 → PILLAR 2

The final table organises the practical and operational tools developed in Pillar 1 that should be reused, adapted, and complemented in Pillar 2. These include, among others:

- The Internal Diagnostic Checklist (5.1), used as a basis for critical analysis in point 6.3 (data collection);
- The Materiality Matrix (5.4), revisited in point 6.4 (impact analysis);
- The KPI Monitoring Grid (5.8), reused in point 6.3 and essential for visualising results.

The reuse of these tools strengthens process efficiency, avoids duplication of effort, and ensures that the report is anchored in real management instruments rather than generic statements. Furthermore, it ensures clear traceability of data from planning to communication, making the report more transparent and auditable.

The articulation between Pillar 1 and Pillar 2 is not merely a functional relationship—it is the guiding thread of a mature and strategic approach to organisational sustainability. It represents the transition from intention to documented practice, and from practice to a report with strategic and communicational value.

This section also reinforces that the E-Manual is not just a set of recommendations, but a complete operational cycle, where each decision and action generates information, impact, and shared responsibility.

7.1. Articulation Table Between PILLAR 1 and PILLAR 2

Theme 1 – Annual Organisational Sustainability Plan	6.1. Statement of Intent and Political Commitment	6.2. Topic Approval Process	6.3. Data and Evidence Collection	6.4. Impact Analysis and Materiality Matrix	6.5. Continuity Strategies and Future Initiatives	6.6. Local Partnerships and Collaborations	6.7. Organisational Education and Training
5.1. Current Situation Analysis (Benchmarking)	✔ Initial context and strategic vision	✔ Reference for topic prioritisation	✔ Sources for data collection	✔ Basis for results analysis	✔ Identification of improvement opportunities	✔ Mapping of relevant stakeholders	✔ Diagnosis of training needs
5.2. Stakeholder Identification and Engagement	✔ Institutional legitimacy of leadership	✔ Participatory topic validation	✔ Qualitative data and expectations	✔ Cross-checking with perceived impacts	✔ Inclusion of feedback for new actions	✔ Formalisation of partnerships	✔ Stakeholder involvement in training actions
5.3. Key Sustainability Topics	✔ Alignment with mission and SDGs	✔ Base list of material topics	✔ Guides type of data to collect	✔ Evaluation by priority topic	✔ Reference for new goals and actions	✔ Thematic justification for collaborations	✔ Thematic focus for training
5.4. Theme Prioritisation Matrix	🔄 Integration with strategic vision	✔ Visual and logical basis for selection	✔ Basis for evidence to collect	✔ Central point for impact analysis	✔ Reassessment for future priorities	✔ Alignment with thematic partners	🔄 Guidance for training content
5.5. Sustainability Indicators	🔄 Support in defining measurable commitments	🔄 Technical support for criteria definition	✔ Monitoring data	✔ Metrics for evaluation and reporting	✔ Adjustment of future goals and metrics	🔄 Shared performance indicators	✔ Inclusion of KPIs in training plans
5.6. Action and Initiative Planning	✔ Operationalisation of vision and commitment	🔄 Practical planning of topics	✔ Generation of documentary evidence	✔ Monitoring of implemented actions	✔ Continuity and redesign of actions	✔ Joint execution with partners	✔ Integrated training action plans
5.7. Budget and Resources	🔄 Feasibility of intentions	🔄 Definition of required means	✔ Documented and evidenced resources	✔ Investment efficiency analysis	✔ Planning of new allocations	✔ Co-funding and shared resources	✔ Resources for education and training
5.8. Implementation and Monitoring	✔ Guarantee of active commitment and leadership	✔ Ongoing topic monitoring	✔ Main source of operational data	✔ Data and impact consolidation	✔ Basis for defining future actions	✔ Monitoring of collaborative inputs	✔ Monitoring of training indicators

✔ = Direct and essential contribution

🔄 = Complementary or supporting contribution

7.2. Output Relation Table: PILLAR 1 → PILLAR 2

Pillar 1 – Output Generation Point	Produced Output	Use in Pillar 2
5.1. Current Situation Analysis (Benchmarking)	Comparative diagnosis; identified gaps and best practices	<ul style="list-style-type: none"> 6.1: Support for the Statement of Intent and strategic context 6.2: Justification of the relevance of selected topics
5.2. Stakeholder Identification and Engagement	Stakeholder mapping; participation records; collected expectations	<ul style="list-style-type: none"> 6.1: Inclusion in the political commitment 6.2: Validation of material topics 6.3: Qualitative sources of data and evidence
5.3. Key Sustainability Topics	Topic list structured by ESG dimensions and associated SDGs	<ul style="list-style-type: none"> 6.2: Basis for selecting and approving report topics 6.4: Central reference for impact analysis
5.4. Topic Prioritisation Matrix	Classification by impact and relevance; materiality chart	<ul style="list-style-type: none"> 6.2: Consolidation of material topics 6.4: Quantitative impact assessment
5.5. Sustainability Indicators	KPIs defined by dimension and SMART objectives	<ul style="list-style-type: none"> 6.3: Technical basis for data collection 6.4: Quantitative impact assessment 6.5: Goal adjustment and continuity
5.6. Action and Initiative Planning	Operational plans with objectives, timelines, responsibilities, and clear targets	<ul style="list-style-type: none"> 6.3: Evidence of implementation and data for collection 6.4: Assessment of actions carried out 6.5: Definition of future initiatives
5.7. Budget and Resources	Budget plan by action and allocated resources	<ul style="list-style-type: none"> 6.4: Evaluation of resource efficiency 6.5: Redefinition of allocations for new cycles
5.8. Implementation and Monitoring	Progress records; monitoring dashboards; interim reports	<ul style="list-style-type: none"> 6.3: Primary sources of evidence 6.4: Analysis of achieved results 6.5: Lessons learned and recommendations for the future

This table shows that each sub-point of Pillar 1 generates specific outputs (data, decisions, tools) that are essential to support the content, credibility, and depth of Pillar 2. This relationship ensures that the Non-Financial Sustainability Report:

- Is grounded in real evidence (not just narratives);
- Accurately reflects the commitments and practices implemented;
- Allows for the demonstration of impact and accountability to stakeholders.

Furthermore, it guarantees coherence between what was planned (Pillar 1) and what is communicated and improved (Pillar 2) – strengthening a sustainable management logic based on continuous improvement cycles.

7.3. Relation Table: PILLAR 1 → PILLAR 2

Tool / Table (Pillar 1)	Functional Description	Connection with Pillar 2 Points
Internal Diagnostic Analysis	Assesses existing practices and resources within the organisation in terms of sustainability	6.1: Supports contextualisation and political commitment 6.2: Justifies the selection of priority topics
Benchmarking Framework	Compares organisational practices with external references and best practices	6.1 & 6.2: Supports institutional statement building and thematic validation based on comparative analysis
SWOT Matrix – Organisational Sustainability	Analyses strengths, weaknesses, opportunities and threats from a sustainability perspective	6.5: Informs lessons learned and planning of future initiatives
Stakeholder Matrix (Influence/Interest)	Maps and ranks strategic stakeholders based on their influence and interest	6.2: Supports the validation of topics and participatory processes
Key Sustainability Topics Table	Lists and categorises key topics by ESG dimension, alignment with SDGs, and organisational priorities	6.2 & 6.4: Supports materiality and impact analysis
Topic Prioritisation Matrix (Materiality)	Cross-references organisational impact with stakeholder relevance	6.2: Identification and validation of material topics 6.4: Visual assessment of reported impacts
SMART Indicator Table (by Topic/SDG)	Defines measurable, specific, and time-bound KPIs by sustainability area	6.3: Guides data and evidence collection 6.4: Enables evaluation of results and impact
Annual Action Plan (table with SDGs, goals, deadlines, responsible parties)	Organises execution of planned sustainability actions	6.3: Data source for evidence recording 6.5: Basis for reflecting on future actions
KPI and Deadline Monitoring Table	Tracks progress of indicators and goal achievement	6.3 & 6.4: Quantitative data for the report 6.5: Identifies deviations, adjusts cycles, and projects new actions
Execution Calendar + Follow-Up Meeting Records	Operational management tool for the plan, with decision and progress logs	6.4: Assessment of execution and impact 6.5: Systematisation of feedback and continuous improvement

The tools developed in Theme 1 are not just operational instruments — they are direct support structures for the non-financial report. They:

- Provide the data, evidence, and criteria on which the Sustainability Report (Theme 2) is built;
- Prevent the report from being merely descriptive, making it technical, well-founded, and aligned with CSRD and GRI principles;
- Promote coherence and transparency between what was planned, implemented, and communicated, enabling organisational learning and continuous improvement.

This interconnection ensures the methodological integrity of the E-Manual and strengthens the capacity of organisations to demonstrate social and environmental impact and responsibility.

8. Final Considerations

This *Digital Operational Manual for Organisational Sustainability* is designed as a practical, structured, and progressive guide aimed at supporting third sector organisations in developing sustainable, digital, and participatory strategies aligned with the Sustainable Development Goals (SDGs) and with European regulatory frameworks such as the CSRD (Corporate Sustainability Reporting Directive).

Throughout this manual, two fundamental axes of action have been developed:

- The **Annual Organisational Sustainability Plan** (Pillar 1), focused on the strategic planning of sustainable practices, from internal diagnostics to action monitoring and efficient resource allocation;
- The **Non-Financial Sustainability Report** (Pillar 2), serving as a tool for transparent communication, accountability, and recognition of organisational impact before stakeholders and the community.

Through practical tools (checklists, benchmarking grids, materiality matrices, impact maps, dashboards), the E-Manual provides a coherent pathway from planning to reporting, promoting the systemic integration of sustainability within organisational culture.

This resource reinforces the importance of articulating:

- The identification and prioritisation of material topics;
- The definition of measurable indicators and annual targets;
- The collection and analysis of impact evidence;
- Internal training and the development of ecological and digital literacy;
- The mobilisation of stakeholders and collaborative networks;
- And continuous improvement as a structuring principle of institutional maturity.

The adoption of the methodologies presented here contributes not only to the fulfilment of legal and regulatory requirements but, above all, to strengthening the social mission of organisations and creating shared value with the territories and communities in which they operate.

As Rifkin (2019) highlights, “the organisations that best adapt to the convergence of sustainability, digital innovation, and the circular economy will be the protagonists of social transformation in the 21st century.”

This manual is not meant to be a static document, but rather a living, adaptable, and constantly evolving tool. Therefore, we challenge you:

Create a new institutional dynamic for sustainability within your organisation.

Engage your colleagues, directors, staff, volunteers, and partners. Start with small steps and grow with consistency. Structure a participatory annual plan, report your social and environmental impacts with rigour, and position your organisation as an agent of change aligned with the SDGs, European directives, and the legitimate expectations of your stakeholders.

Be a model of institutional ethics, strategic innovation, and organisational maturity.

Because organisational sustainability starts with a decision... and is transformed through action.

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Annexes



Annual Sustainability Plan

Year: XXXX

Responsible person(s):

Index

1. Internal Diagnosis Checklist
 - 1.1. Internal survey of existing practices and resources
 - 1.2. External comparative analysis (benchmarking)
 - 1.3. SWOT Matrix – Organisational Sustainability
2. Stakeholder Engagement
 - 2.1. Map internal and external stakeholders
 - 2.2. Power/Interest Matrix (Stakeholder Matrix)
 - 2.3. Data Collection (via surveys, focus groups or meetings)
3. Definition of Key Sustainability Topics/Themes
 - 3.1. Topics relation with the SDGs and local policies
4. Prioritization of Topics – Materiality Matrix
 - 4.1. Assess organizational impact and perceived importance
 - 4.2. Graphical Representation of the Materiality Matrix
5. Definition of Indicators
 - 5.1. SMART Key Indicators
6. Action and Initiative Planning
 - 6.1. Define annual objectives and action plan linked to the SDG
7. Budget and Resource Planning
 - 7.1. Cost estimate with resource allocation
8. Implementation and Monitoring
 - 8.1. Execution schedule
 - 8.2. Periodic Follow-up Meetings
 - 8.3. Monitoring Table

1. Internal Diagnosis Checklist

1.1. Internal Checklist of existing practices and resources

Area	Topic	Existing Practice	Formalized?	Actually Implemented?	Remarks

Reading of the presented Checklist and its critical analysis:

1.2. External comparative analysis (benchmarking)

Theme/Topic	Reference Organisation	Good Practice Observed	Possible Adaptation in our organization

Reading the Table and its critical analysis:

1.3. SWOT Matrix – Organisational Sustainability

STRENGTHS (INTERNAL)	WEAKNESSES (INTERNAL)
OPPORTUNITIES (EXTERNAL)	THREATS (EXTERNAL)

Detailed observations of the SWOT analysis:

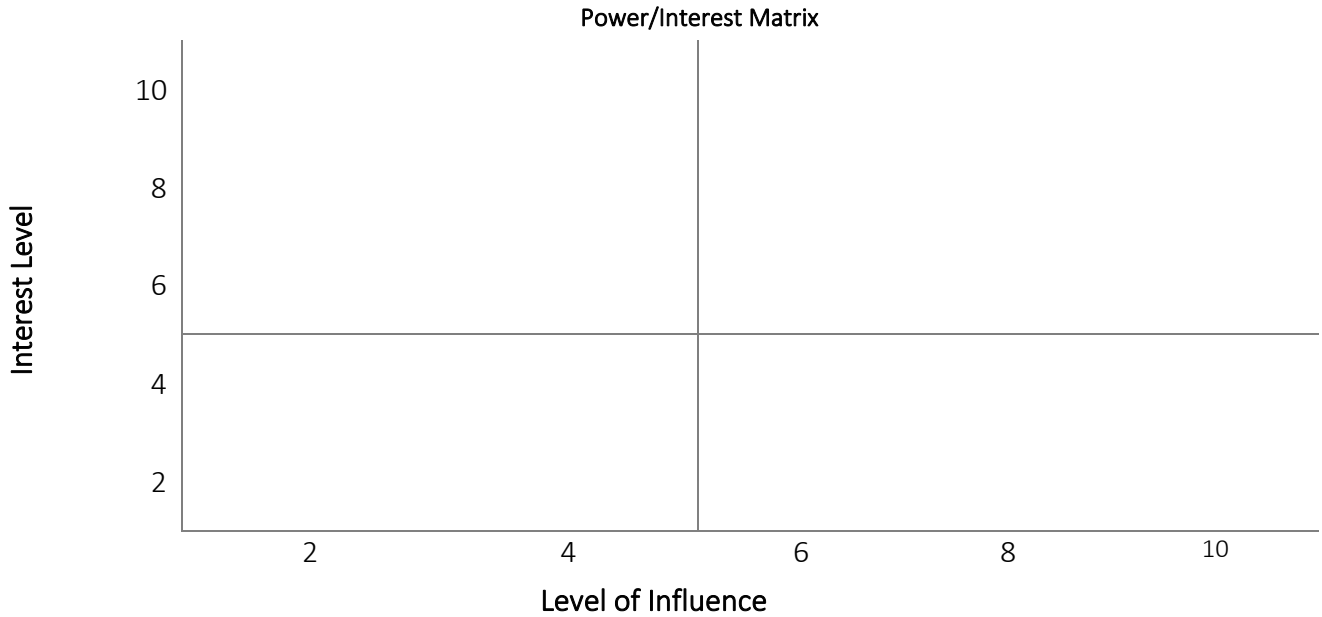
2. Stakeholder Engagement

2.1. Map internal and external stakeholders

Stakeholder	Type	Level of Influence (0 to 10)	Level of Interest (0 to 10)	Engagement Priority

Observations on the exposed Map:

2.2. Power/Interest Matrix



2.3. Data Collection (via surveys, focus groups or meetings)

Method: Indicate the method used (e.g., survey; questionnaire; individual interview; focus group; etc.), if it was used some Consultation and Participation Method

2.4. Stakeholder Expectations Map

Stakeholder	Expectations	Potential Contributions	Follow-up Actions

Observations:

3. Definition of Key Sustainability Topics/Themes

3.1. Topics or Themes relation with the SDGs, local policies within the ESG

Dimension	Identified Topic/Theme	Related SDG	Internal Relevance (1-5)	Stakeholder Importance (1-5)	Alignment with Local Policies? (Yes/No)	Final Priority

Observations:

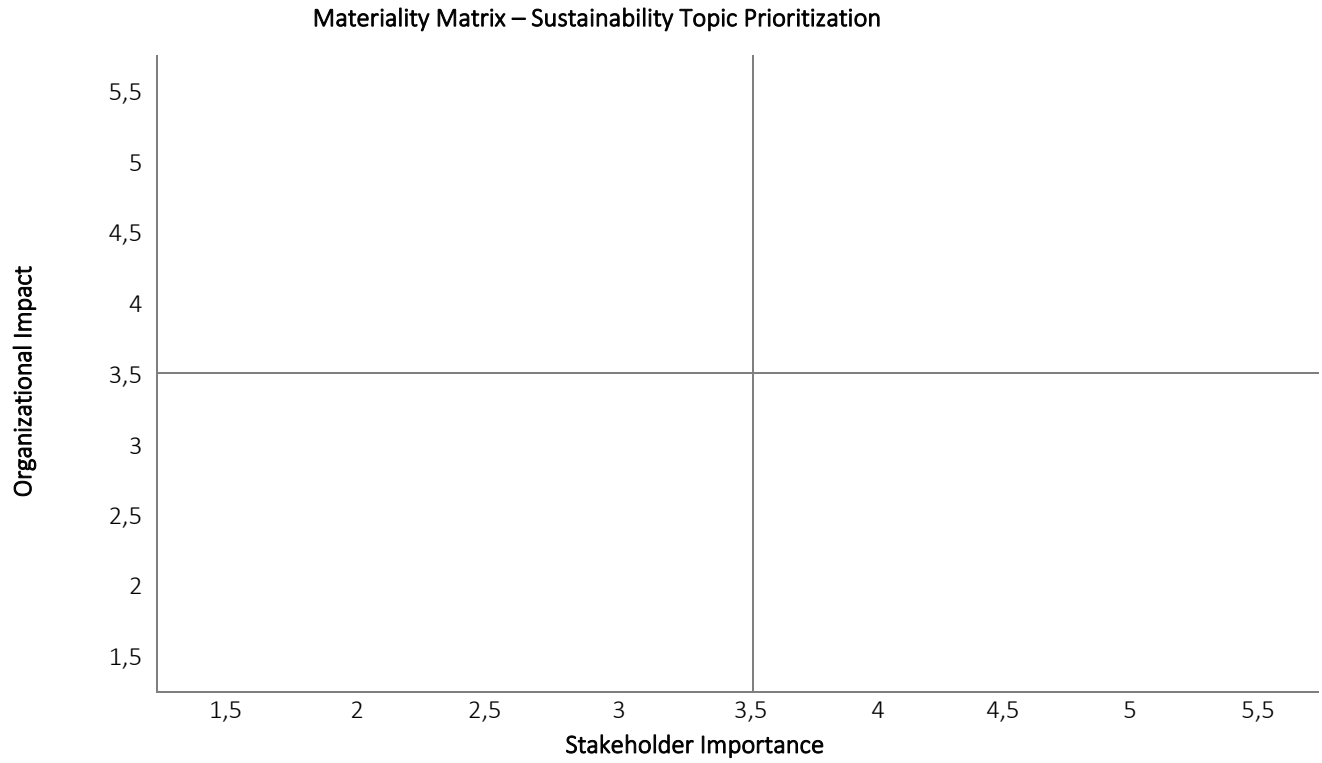
4. Prioritization of Topics – Materiality Matrix

4.1. Assess organizational impact and perceived importance

Theme	Organizational Impact (1-5)	Stakeholder Importance (1-5)	Final Classification

Observations:

4.2. Graphical Representation of the Materiality Matrix



Observations:

5. Definition of Indicators

5.1. Sustainability SMART Key Indicators

ESG dimension	Theme/ Topic prioritized	Indicador (KPI)	Unit of Measurement

Observations:

8. Implementation and Monitoring

8.1. Execution schedule

Action / Activity	Responsible	Start	End	Current Status

Observations:

8.2. Periodic Follow-up Meetings

Date	Meeting Objective	Participants	Main Topics	Decisions and Next Steps

8.3. Monitoring Table

Theme Goal / Indicator	Responsible	Baseline (2024)	2025 Target	Current Value	Status	Associated SDG

Final considerations of the Annual Sustainability Plan:



Non-Financial Sustainability Report Template

Year: XXXX

Responsible person(s):

Table of Contents

1. Statement of Intent and Political Commitment
2. Topic Approval Process
3. Data Collection and Evidence
4. Impact Analysis and Materiality Matrix
5. KPI Summary Table
6. Continuity Strategies and Future Initiatives
 - 6.1. Lessons Learned
 - 6.2. Future Initiatives Planning
 - 6.3. Integration into the continuous improvement cycle
7. Local Partnerships and Collaborations
 - 7.1. Collaborative network projects
 - 7.2. Established collaboration protocols
 - 7.3. Collaborative Best Practices
8. Organizational Education and Training
 - 8.1. Organisational capacity-building initiatives
 - 8.2. Ecological and Digital Literacy
 - 8.3. Indicators of organisational cultural maturity
9. Final Considerations and Forward-Looking Commitments

1. Statement of Intent and Political Commitment

[Describe the organization's commitment to sustainability, aligned with the SDGs and CSRD. Include a formal leadership statement].

Signature of the governing body.

2. Topic Approval Process

Themes Consolidation and Approval

Identified Key Topic	Organisational Impact (1–5)	Stakeholder Importance (1–5)	Final Classification	Stakeholder Validation	Reporting Criteria	Relevant SDG	Dimension

Observations:

3. Data Collection and Evidence

Priority Key Theme	Main Indicator	Indicator Type	Data Source	Frequency	Documentary Evidence	Associated SDG

Observations:

4. Impact Analysis and Materiality Matrix

Key Theme	Performance Indicator	Result Achieved	Associated SDG	Observations and Constraints

Observations:

5. KPI Summary Table

Sustainability Theme	KPI	Previous year Baseline	This year Target	This year result	Status	Trend	Associated SDG

Observations:

6. Continuity Strategies and Future Initiatives

6.1. Lessons Learned

Key Topic	Assessed Outcome	Critical Success Factor	Obstacle or Relevant Lesson

Observations:

6.2. Future Initiatives Planning

Proposed New Initiative	Related Topic	Justification Based on Previous Data	Proposed Indicator	Targeted SDG

Observations:

6.3. Integration into the continuous improvement cycle

Improvement Action	Source of Diagnosis	Instrument to be Updated	Review Frequency

Observations:

7. Local Partnerships and Collaborations

7.1. Collaborative Network Projects

Project Name	Type of Network	Partner Entities	General Objective	Key Results	Related SDGs

Observations:

7.2. Established collaboration protocols

Partner Entity	Type of Entity	Protocol Objective	Type of Support	Results Achieved	Validation

Observations:

7.3. Collaborative Best Practices

Collaborative Practice	Sustainability Theme	Involved Entities	Quantitative Results	Qualitative Testimonial	Contributed SDGs

Observations:

8. Organisational Education and Training

8.1. Organisational capacity-building initiatives

Training Initiative	Target Audience	Objective	Number of Participants	Customer satisfaction	Frequency

Observations:

8.2. Ecological and Digital Literacy

Literacy Action	Format	Competence Targeted	Tool / Approach	Target Audience

Observations:

8.3. Indicators of organisational cultural maturity

Indicator	Current Status (This Year)	Target (Next Year)	Source of Evidence

Observations:

9. Final Considerations and Forward-Looking Commitments

[Summarize key results, reaffirm commitment, and define new actions for future cycles].



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Operationality E-Manual for Organizational Sustainability

Alternative tools



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1. ESG Risk and Opportunity Matrix

This tool supports the integration of sustainability into the organization's risk management. Each risk or opportunity is assessed according to its probability, impact, and control level.

ESG Category	Risk/Opportunity	Probability (1-5)	Impact (1-5)	Control (1-5)	Response Strategy
Environmental	Rising energy costs	4	5	3	Invest in renewable solutions
Social	Volunteer turnover	3	4	2	Implement engagement program
Governance	Lack of compliance with new ESG standards	2	6	4	Create compliance monitoring task force

✂ Use: Review semi-annually to update risk strategies and anticipate sustainability-related challenges.



2. Digital Sustainability Tracker

This sheet tracks key indicators of digital sustainability, combining environmental efficiency and digital inclusion.

Indicator	Baseline	Target	Frequency	Status
Server electricity consumption (kWh)	2	-15%	Monthly	In progress
Accessibility score (WCAG compliance)	65%	90%	Annual	On track
Data protection training completion	60%	100%	Semi-annual	Scheduled

✂ Use: Integrate with Google Sheets or Notion for real-time updates.



3. Impact Storytelling Template

A practical framework for transforming technical data into human-centered narratives that communicate impact.

Structure:

1. **Challenge:** Describe the issue or social need.
2. **Action:** Summarize the initiative or project.
3. **Change:** Highlight the achieved transformation.
4. **Evidence:** Present data and testimonials.
5. **SDG Link:** Identify related Sustainable Development Goals.

✂ *Use:* Enhance visibility of results in annual reports, social media, and donor communications.

