Guide to co-operative impact and sustainability



Co-operative impact and sustainability

Measuring what matters

Co-operatives have always created social, environmental and economic value. Long before sustainability became a mainstream business priority, co-operatives were meeting shared needs through democratic ownership, long-term thinking and concern for community.

What is changing is not the purpose of co-operatives, but the expectation to explain and evidence their impact more clearly. Members, customers, funders, regulators and policymakers increasingly want to understand how organisations create value, manage risks and contribute to a fairer and more sustainable economy.

This resource is designed to help co-operatives navigate that changing landscape. Whether you're just getting started or building on existing work, it offers practical guidance to help you take a proportionate approach that reflects your size, purpose and capacity.

Rather than encouraging more reporting, this guide focuses on:

- Helping you understand what matters most
- Use information to support better decisions
- Communicate your impact with confidence

There is no single 'right' approach. Every co-operative is different. This resource provides practical guidance to help you make informed decisions, but it should be used alongside any legal, regulatory or funding requirements that apply to your organisation.

Key takeaways

Throughout this guide we return to five simple messages:

- **Co-operatives already have a strong foundation**

Impact and sustainability are not new ideas for co-operatives. They are embedded in the co-operative values and principles and reflected in how co-operatives create long-term value for people, communities and the environment.

- **Focus on what matters most**

You do not need to measure everything. Concentrate on the issues that are most important to your purpose, members, stakeholders and long-term success.

- **Keep it practical and proportionate**

The best approach is one that fits your co-operative. Start with what you can do well, use information you already have where possible, and build over time.

- **Use impact to strengthen your co-operative**

Good impact information supports better decisions, helps identify opportunities and risks, demonstrates accountability, and enables you to tell a more compelling story about the difference your co-operative makes.

- **Build the evidence for the wider movement**

Every co-operative that measures and communicates its impact helps demonstrate the value of the co-operative model. Together, this strengthens the evidence base for growing the movement and building a fairer, more resilient economy.

What you'll find in this resource

This resource is designed so you can dip into the sections most relevant to your co-operative.

You'll find practical guidance on:

- 1. Why impact and sustainability matter
- 2. Measuring what matters
- 3. Putting impact into practice
- 4. Governance, reporting and accountability
- 5. Understanding the terminology
- 6. Tools and further resources

- 7. Frequently asked questions

Whether your co-operative is volunteer-led, employs a small team or operates at national scale, the aim is the same: to help you make your impact more visible, strengthen your organisation and demonstrate the unique contribution that co-operatives make to society.

1. Why impact and sustainability matter

Co-operatives already have a strong foundation

Co-operatives have always been businesses with a purpose. They exist to meet shared needs and aspirations through democratic ownership and control, balancing economic success with benefits for members, communities and future generations.

Long before terms such as *sustainability*, *social value* and *Environmental, Social and Governance (ESG)* became widely used, co-operatives were already creating social, environmental and economic value through the way they operate. Fair employment, responsible use of resources, member participation and concern for community are not additional activities – they are fundamental to the co-operative model.

This means co-operatives are not starting from scratch. Impact and sustainability build on what co-operatives already do well, helping to make that impact more visible, measurable and useful.

Why now?

Although the principles remain the same, the environment in which co-operatives operate is changing.

Organisations are responding to growing challenges, including climate change, rising costs, workforce expectations, changing regulation, technological change and increasing pressure to demonstrate long-term resilience. At the same time, members, customers, funders, lenders and policymakers are asking more questions about how organisations create value and contribute to society.

Many large companies are now required to report on climate, governance and other sustainability issues. While these requirements apply to relatively few co-operatives, they have helped raise expectations across the wider economy.

For co-operatives, this is not about adopting corporate reporting practices. It is about being able to explain, evidence and communicate the difference your co-operative makes in ways that are clear, credible and meaningful to the people who matter most.

A changing landscape

As expectations continue to evolve, impact and sustainability are becoming part of everyday business conversations.

They increasingly influence:

- How organisations understand and manage risk
- How investors and funders assess resilience
- How customers and members make decisions
- How organisations attract and retain talented people
- How governments and policymakers shape future regulation and investment

Most co-operatives will not need to adopt complex reporting frameworks. However, understanding these wider developments can help co-operatives respond confidently when

opportunities or expectations arise.

A strategic opportunity

Rather than seeing impact and sustainability as additional reporting requirements, co-operatives can view them as practical opportunities to strengthen their organisation.

Understanding and communicating your impact can help you:

- Demonstrate the co-operative difference
- Strengthen trust with members, customers and partners
- Identify opportunities and manage risks
- Support resilience and long-term growth
- Make better strategic decisions
- Attract investment, funding and new partnerships
- Contribute to a stronger evidence base for the wider co-operative movement

Perhaps most importantly, it provides an opportunity to tell the co-operative story more effectively.

Every day, co-operatives create value that extends well beyond financial performance. By making that impact more visible, co-operatives can build confidence among members, demonstrate their contribution to society and help more people understand why the co-operative model remains such a powerful way of doing business.

Key message

Impact and sustainability are about helping co-operatives better understand, demonstrate and communicate what they already do—strengthening individual co-operatives while showcasing the collective contribution of the wider movement.

Questions to consider

- What difference is your co-operative trying to make?
- How do you know whether you are achieving it?
- What information would help your board make better decisions?
- How well can you explain your impact to members, funders and other stakeholders?
- If someone asked what makes your co-operative different, what evidence would you share?

2. Measuring what matters

Many co-operatives operate with limited time, capacity and resources. Impact measurement should not feel like another reporting burden or a box-ticking exercise.

Done well, measurement is a practical tool. It helps you understand the difference your co-operative makes, identify opportunities and risks, make better decisions, and communicate your impact with confidence.

The aim is not to measure everything. It is to measure the things that matter most to your co-operative and use that information to learn, improve and demonstrate your contribution.

Good practice principle

Measure what matters. Refine what you measure.

Why measure impact?

Good impact measurement helps co-operatives look beyond day-to-day activity and understand the difference they are making.

It can help you to:

- Understand where your co-operative creates the greatest value
- Identify risks, opportunities and emerging priorities
- Inform strategic planning and decision-making
- Demonstrate accountability to members
- Communicate your impact to customers, funders and partners
- Build pride among members, staff and volunteers
- Evidence the impact of the wider co-operative movement

The most valuable information is the information that helps you make better decisions.

Keep it proportionate

Every co-operative is different. What works for a large retail co-operative will not necessarily be appropriate for a small volunteer-run society.

A proportionate approach means focusing on what is most relevant to your organisation rather than trying to collect large amounts of data.

When deciding what to measure, consider:

- Your co-operative's purpose and objectives
- The needs and expectations of your members
- Your most significant risks and opportunities
- Any legal or funding requirements
- The information you already collect
- The time and resources available

Often, a small number of meaningful measures tracked consistently over time provides greater

value than a long list of indicators that are difficult to maintain.

Understanding outputs, outcomes and impact

One of the most helpful ways to think about measurement is to distinguish between outputs, outcomes and impact.

Outputs

Outputs are the activities or services your co-operative delivers.

Examples might include:

- Training sessions delivered
- Homes built or managed
- Community events organised
- Volunteer hours contributed
- Members engaged

Outputs tell you what you did.

Outcomes

Outcomes describe the changes that happen because of those activities.

For example:

- People develop new skills
- Members become more engaged
- Employees report higher wellbeing
- Customers reduce their environmental impact
- Local businesses benefit from increased spending

Outcomes tell you what changed.

Impact

Impact is the wider and longer-term difference those outcomes make to people, communities, the environment or the economy.

Examples might include:

- Stronger and more resilient communities
- Improved health and wellbeing
- Increased local economic resilience
- Reduced carbon emissions
- Greater equality and inclusion

Impact helps answer the question:

What difference are we making?

Understanding this distinction helps co-operatives move beyond simply counting activity towards understanding the value they create.

Numbers tell part of the story

Not everything that matters can be measured through statistics alone.

Qualitative evidence – such as stories, testimonials, interviews, case studies and member feedback—helps explain how and why change happens. It provides context that numbers cannot always capture and brings your impact to life for members and stakeholders.

For smaller co-operatives in particular, qualitative evidence can be an effective and accessible way to demonstrate impact where detailed quantitative data may not be available.

The strongest reporting often combines both quantitative and qualitative evidence, using data to demonstrate scale and stories to illustrate real-world outcomes.

Start with the information you already have

Many co-operatives already collect useful information without thinking of it as impact measurement.

You might already have:

- Membership data
- Employee surveys
- Customer feedback
- Financial information
- Volunteer records
- Training records
- Environmental data such as energy use or waste
- Case studies and success stories

Before creating new measures, consider whether existing information could be used more effectively.

Building on what you already know is often more sustainable than introducing entirely new reporting processes.

Review and refine over time

Impact measurement should evolve as your co-operative evolves.

Start with a manageable number of measures that reflect your priorities. Review them regularly and ask:

- Is this information helping us make better decisions?
- Does it still reflect our priorities?
- Are we collecting information we no longer use?
- What additional insight would help us improve?

As your co-operative grows, your approach to measurement can grow with it.

The goal is continuous improvement—not perfection.

Key takeaway

Good impact measurement is not about collecting more data. It is about collecting the right information to help your co-operative learn, improve and communicate the difference it makes.

Questions to consider

- What are the three most important changes your co-operative is trying to achieve?
- How do you know whether those changes are happening?
- What information do you already collect that could help demonstrate your impact?
- Are you measuring activity, or are you also measuring outcomes and longer-term impact?
- Which measures genuinely support better decisions—and which could be simplified?

3. Putting impact into practice

Impact is rarely confined to a single area. Most decisions a co-operative makes has the potential to create social, environmental and economic value.

Rather than thinking about these as separate priorities, it can be helpful to view them as three connected areas that work together to support long-term success.

Many co-operatives already contribute to the United Nations Sustainable Development Goals (SDGs) through their everyday activities. Linking these activities to the seven Co-operative Principles provides a practical way to demonstrate not only what impact you create, but also why that impact is a natural outcome of the co-operative model.

You do not need to contribute to every Sustainable Development Goal. Instead, focus on those that are most relevant to your purpose, members and activities.



People

Co-operatives exist to improve people's lives. Whether through employment, membership, services or community engagement, many already create significant social value.

Examples might include:

- Creating fair, secure and meaningful employment
- Supporting member participation and democratic engagement
- Improving access to goods and services
- Investing in education, training and skills
- Promoting equality, diversity and inclusion
- Supporting health, wellbeing and community resilience

These activities often align with Sustainable Development Goals such as:

- SDG 4: Quality education
- SDG 5: Gender equality
- SDG 8: Decent work and economic growth
- SDG 10: Reduced inequalities

They also reflect several of the co-operative principles, including:

- Principle 1: Voluntary and open membership
- Principle 2: Democratic member control
- Principle 5: Education, training and information
- Principle 7: Concern for community

Good practice tip

Think beyond the services you provide. Consider how the way your co-operative operates also creates positive outcomes for members, employees and communities.

Planet

Looking after the environment is increasingly recognised as an important part of long-term business resilience. Many environmental improvements also reduce costs, improve efficiency and strengthen preparedness for future risks.

Depending on your size and sector, this could include:

- Reducing energy use
- Lowering greenhouse gas emissions
- Improving resource efficiency
- Reducing waste
- Sustainable procurement
- Protecting biodiversity
- Preparing for climate-related risks

Alignments with Sustainable Development Goals include:

- SDG 7: Affordable and clean energy
- SDG 12: Responsible consumption and production
- SDG 13: Climate action

Environmental sustainability is closely linked to Principle 7: Concern for community , recognising that caring for communities also means caring for the natural environment on which they depend.

You do not need to start with complex carbon accounting. Simple actions such as monitoring energy use, reducing waste or reviewing purchasing decisions can make a meaningful difference and provide a strong foundation for future improvement.

Looking for practical support?

The Co-operative Bank partners with Zellar, an online sustainability platform designed to help smaller organisations understand and reduce their environmental impact. It provides practical tools to measure emissions, identify actions and track progress without requiring specialist

expertise. If you're from a co-operative business, contact us if you would like an introduction you to the Bank to access more details.

Zellar gets the emissions data you can't reach

Find out more >>

Prosperity

Economic sustainability is about creating long-term value that enables your co-operative to continue serving its members and communities.

A financially resilient co-operative is better placed to invest in people, respond to changing circumstances and deliver lasting social and environmental impact.

Examples include:

- Maintaining financial resilience
- Reinvesting surpluses for member and community benefit
- Supporting local suppliers and local economies
- Delivering value for members
- Collaborating with other co-operatives
- Investing in innovation and future development

These activities often contribute to:

- SDG 8: Decent Work and Economic Growth
- SDG 11: Sustainable Cities and Communities
- SDG 17: Partnerships for the Goals

They also reflect the co-operative principles of:

- Principle 3: Member Economic Participation
- Principle 6: Co-operation among Co-operatives
- Principle 7: Concern for Community.

Economic success and social purpose are not competing priorities. In a co-operative, they reinforce one another. Financial strength enables co-operatives to continue delivering positive outcomes for members, communities and the environment over the long term.

Bringing it all together

The greatest impact is often created where people, planet and prosperity come together.

For example:

- Investing in energy efficiency can reduce emissions, lower operating costs and free up resources for member services
- Providing high-quality training can improve employee wellbeing, strengthen organisational performance and support local employment
- Buying from local suppliers can strengthen the local economy, reduce transport emissions and build stronger community relationships

Looking at impact in this connected way helps co-operatives make better decisions and demonstrate the full value they create.

Rather than measuring social, environmental and economic impacts separately, consider how they support one another and contribute to your overall purpose.

Key takeaway

Start by identifying the areas where your co-operative already makes the greatest difference, then build your approach around those strengths.

Questions to consider

- Which of these three areas best reflects your co-operative's purpose?
- Which Sustainable Development Goals naturally align with your activities?
- Which Co-operative Principles are most visible in the way you operate?
- Are there opportunities to strengthen impact across more than one area at the same time?
- How could you better communicate the difference your co-operative already makes?

4. Governance, reporting and accountability

Impact and sustainability should strengthen governance – not complicate it.

Every co-operative, regardless of its size, should be clear about who is responsible for understanding, overseeing and communicating its impact. This does not require new committees or complex governance structures. Instead, it means ensuring that impact and sustainability are considered as part of everyday leadership, planning and decision-making.

In some co-operatives these responsibilities will be shared between the board, senior leaders and staff. In smaller or volunteer-led organisations, the same people may fulfil several roles. What matters is clarity of responsibility, not organisational complexity.

Leadership

Strong leadership starts with asking the right questions.

Boards, committees and those responsible for running the co-operative do not need to become sustainability experts. Their role is to ensure that impact and sustainability remain connected to the co-operative's purpose, strategy and long-term success.

Good leaders should regularly ask:

- Are our priorities aligned with our purpose and values?
- Do we understand the issues that matter most to our members and stakeholders?
- Are we identifying and managing our key risks and opportunities?
- Are we using impact information to support good decisions?
- Are we communicating our impact clearly and honestly?

Impact and sustainability should form part of normal business planning, risk management and performance discussion – not sit alongside them as separate activities.

Good practice tip

If impact information is not helping your board make better decisions, consider whether you are measuring the right things.

Reporting

Reporting is not simply about publishing data. It is about helping people understand the difference your co-operative makes.

Good reporting should support three connected purposes:

- Accountability to members
- Transparency with stakeholders
- Learning and continuous improvement

The format will depend on your size and circumstances. Reporting might be:

- A section within your annual report

- A standalone impact report
- A short update for members
- Information on your website
- A presentation at your AGM
- Regular updates through newsletters or social media

Whatever format you choose, aim for reporting that is:

- Focused on what matters most
- Proportionate to your organisation
- Consistent over time
- Balanced and honest
- Accessible to your audience

The most effective reports combine evidence with storytelling. Data helps demonstrate progress, while stories, case studies and member experiences help explain what those numbers mean in practice.

Remember that reporting is not an end in itself. Its purpose is to support understanding, accountability and better decisions.

Engagement

One of the greatest strengths of the co-operative model is that members are active participants in the organisation—not passive shareholders.

Good engagement helps members understand how their co-operative creates value and gives them opportunities to influence its future direction.

Members should be able to:

- understand the co-operative's priorities
- help shape future priorities
- hold leaders to account
- see the difference their co-operative is making
- celebrate achievements and identify opportunities for improvement

Engagement is equally important with employees, volunteers, customers, community partners and other stakeholders. Listening to different perspectives helps ensure that your priorities continue to reflect the needs of the people you exist to serve.

Honest communication—including recognising where improvements are still needed—builds trust and demonstrates a commitment to continuous learning.

Roles and responsibilities

There is no single governance model for managing impact and sustainability. However, it can be helpful to agree who is responsible for different aspects of the work.

For example:

Responsibility	Who might lead?

Setting priorities	Board or governing committee
Integrating priorities into strategy	Chief executive, manager or leadership team
Collecting information	Staff, volunteers or designated leads
Reviewing progress	Board or leadership team
Reporting to members and stakeholders	Board, leadership or communications team

In smaller co-operatives, these responsibilities may all sit with the same individuals. In larger organisations, they are likely to be shared across different teams.

The important thing is that responsibilities are understood and that impact and sustainability are considered as part of existing governance arrangements.

Continuous improvement

Good governance is about learning as well as accountability.

Set aside time each year to review your approach and ask:

- Are we measuring what matters most?
- Is the information we're collecting still useful?
- What are we learning from our members and stakeholders?
- Have our priorities changed?
- What should we continue, improve or stop doing?

A simple annual review can help ensure your approach remains relevant and proportionate as your co-operative grows and evolves.

Key takeaway

Good governance is not about creating more processes. It is about making sure the right people have the right information to make informed decisions, demonstrate accountability and communicate the value their co-operative creates.

Questions to consider

- Who is responsible for overseeing impact and sustainability in your co-operative?
- Does your board receive information that supports good strategic decisions?
- Could your reporting better explain the difference your co-operative makes?
- How do members influence your priorities and understand your impact?
- What one improvement could you make to strengthen governance over the next year?

Need support?

Co-operatives UK provides advice, training and consultancy for co-operatives to help them to strengthen their governance, leadership and organisational development.

- If your board would like to review its governance explore our governance support services and board development programmes.
- If you're looking to strengthen employment practices, member engagement or organisational culture, our HR and employment advice can also help you build on the values that underpin the co-operative model.

Expert training for co-operatives

Find out more >>

5. Understanding the terminology

The language around impact and sustainability can sometimes feel confusing. Terms such as CSR, ESG, Social Value and the Sustainable Development Goals (SDGs) are often used interchangeably, even though they mean different things and were developed for different purposes.

The good news is that most co-operatives do not need to become experts in every framework or reporting standard. Understanding the basics can help you engage confidently with members, funders, customers and partners, while deciding what is most relevant to your own organisation.

This section introduces some of the most common terms you may encounter.

Corporate social responsibility (CSR)

Corporate Social Responsibility (CSR) is one of the earliest approaches businesses took to addressing their social and environmental responsibilities.

Traditionally, CSR encouraged organisations to look beyond profit by supporting communities through activities such as charitable giving, volunteering and environmental initiatives. It helped broaden expectations about the role businesses should play in society.

For co-operatives, CSR may feel familiar – but also incomplete. Social purpose is already built into the co-operative model rather than added alongside it. While many co-operatives continue to support community projects and volunteering, impact and sustainability are most effective when they are embedded in everyday decision-making, governance and strategy.

What this means for co-operatives

CSR provides useful context, but co-operatives already go further by integrating social purpose into how they operate—not simply through separate initiatives.

Social value

Social value describes the wider social, economic and environmental benefits an organisation creates through its activities.

In the UK, the term is most commonly associated with public procurement. Public bodies increasingly consider social value when awarding contracts, asking organisations to demonstrate

how they will benefit communities alongside delivering services.

For co-operatives, creating social value is nothing new. Democratic ownership, member benefit, local investment and concern for community naturally generate positive outcomes beyond financial performance.

The opportunity lies in making those benefits more visible by explaining and evidencing the difference your co-operative makes.

What this means for co-operatives

If your co-operative works with local authorities, public bodies or other commissioners, being able to demonstrate your social value can strengthen bids, partnerships and community trust.

Sustainable development goals (SDGs)

The sustainable development goals (SDGs) are a set of 17 global goals adopted by the United Nations to address major social, environmental and economic challenges by 2030.

They provide a common language that governments, businesses and civil society organisations use to describe their contribution towards a more sustainable and inclusive future.

For co-operatives, the SDGs do not create a new agenda. Instead, they provide an internationally recognised way of communicating work that many co-operatives are already doing.

Rather than trying to contribute to all 17 goals, most co-operatives will naturally align with a smaller number that reflect their purpose and activities.

Linking the SDGs with the seven co-operative principles creates a distinctive framework for demonstrating the co-operative difference – showing not only *what* impact is created, but *why* co-operatives are uniquely placed to deliver it.

What this means for co-operatives

You can use the SDGs as a common language to communicate your impact. Focus on those that are most relevant to your purpose, members and activities.

Environmental, social and governance (ESG)

Environmental, social and governance (ESG) is a constantly evolving framework used primarily by investors and financial markets to assess how organisations manage sustainability-related risks and opportunities.

It considers issues such as climate change, workforce practices, governance and organisational resilience alongside financial performance.

Some larger co-operatives are required to report against sustainability or ESG-related requirements because of their size, structure or regulatory environment. However, most UK co-operatives are not required to produce formal ESG reports.

What this means for co-operatives

For most co-operatives, ESG is best understood as a source of good practice rather than a

reporting requirement. Understanding the framework can help you respond to the expectations of funders, lenders and other stakeholders, while informing a proportionate approach to impact and sustainability that reflects your purpose, priorities and capacity.

Sustainability reporting frameworks

There are several internationally recognised frameworks that help organisations report on sustainability, developed for different audiences and purposes.

IFRS Sustainability Disclosure Standards (ISSB)

These standards help organisations disclose sustainability-related risks and opportunities that may affect long-term financial performance. They are primarily intended for investors and capital markets and are most relevant to listed and larger organisations.

Sustainability Accounting Standards Board (SASB)

SASB provides industry-specific guidance to help organisations identify sustainability issues that are financially material for investors.

Global Reporting Initiative (GRI)

GRI takes a broader approach by helping organisations report on their impacts on the economy, environment and society. It is widely used where transparency and stakeholder accountability are priorities.

Sustainable development goals (SDGs)

Although not a reporting standard, the SDGs are frequently used alongside other frameworks to communicate how organisations contribute to global sustainability priorities.

There is increasing convergence between these frameworks, helping to improve consistency and reduce duplication. Most smaller co-operatives will not need to report formally against them, but understanding their purpose can be helpful when working with larger organisations or responding to stakeholder expectations.

Good practice tip

Start with your purpose and your stakeholders – not with a reporting framework. Choose tools and frameworks that help you explain your impact, rather than trying to fit your co-operative into a model designed for different types of organisations.

Do I need to use these frameworks?

For most co-operatives, the answer is no.

Many frameworks were developed for listed companies, multinational businesses or organisations operating in financial markets. They can provide useful ideas and common language, but they are not a requirement for most co-operatives.

Instead, focus on:

- Understanding the expectations that apply to your organisation

- Measuring what matters most to your co-operative
- Communicating your impact clearly and honestly
- Building your approach over time

If your co-operative grows, secures new investment or enters regulated markets, you can adapt your reporting as expectations evolve.

Key takeaway

Don't let unfamiliar terminology become a barrier. The most important thing is not which framework you use, but whether your approach helps your co-operative understand, improve and communicate the difference it makes.

Further reading

If you'd like to explore these in more detail, visit:

- UK sustainability report standards
- United Nations sustainable developments goals
- IFRS Sustainability Disclosure Standards (ISSB)
- Global Reporting Initiative (GRI)
- Sustainability accounting
- Social value portal

6. Tools and further resources

Every co-operative's journey will be different. The resources below can help you build your knowledge, identify practical actions and develop an approach that is proportionate to your organisation.

Start with the tools that are most relevant to your co-operative today—you can always build on them over time.

Coming soon: ACT.coop

Co-operatives UK is working with Saint Mary's University (Canada) to adapt the Accounting for Co-operative Transformation (ACT.coop) platform for UK co-operatives.

The tool is being designed specifically for co-operatives and will help organisations:

- Measure their impact against both the Sustainable Development Goals and the Co-operative Principles
- Collect meaningful, proportionate data
- Benchmark performance against similar co-operatives
- Communicate impact more effectively
- Demonstrate the distinctive value of the co-operative model

Importantly, the tool is intended to work for co-operatives of all sizes, including those with limited reporting capacity.

Find out more and register your interest >>

Co-operatives UK resources

Explore guidance and support from Co-operatives UK.

- Co-operative principles and values
- Co-operative and Mutual Economy Report
- Resources and advice services, including governance and HR
- Practitioners directory: Co-operative practitioners offering a range of expert services

Sustainable Development Goals

The United Nations Sustainable Development Goals provide a globally recognised framework for understanding and communicating impact. Learn more >>

The Co-operative Bank

The Business Sustainability Hub provides advice and resources to help you on your sustainability journey.

Environmental sustainability

Zellar is an online sustainability platform designed to help organisations measure, understand and reduce their environmental impact.

It provides practical tools for:

- Carbon footprint measurement
- Action planning
- Progress tracking
- Sustainability reporting

Find out more >>

Reporting frameworks

If your co-operative wishes to explore sustainability reporting in more detail, the following frameworks provide useful background information

IFRS Sustainability Disclosure Standards (ISSB)

Global sustainability disclosure standards for investors and capital markets.

Find out more >>

Global Reporting Initiative (GRI)

One of the world's most widely used sustainability reporting frameworks.

Find out more >>

Sustainability Accounting Standards Board (SASB)

Industry-specific sustainability standards for investors.

Find out more >>

Further inspiration

Examples of co-operatives reporting on sustainability and impact.

- Co-op Group Sustainability Report
- The Co-operative Bank Sustainability
- Suma Wholefoods Sustainability Impact Report
- Co-operative Group Gender Pay Gap Toolkit

Other useful resources

- Edie - sustainability articles, webinars and resources
- Institute of Sustainability and Environmental Professionals (ISEP)
- B4SI (Business for Societal Impact)
- B Lab UK (B Corp)
- Social Value Portal

Key takeaway

You do not need to use every framework or tool. Start with the resources that are most relevant to your co-operative, build over time and keep your approach proportionate.

7. Frequently asked questions

We're a small volunteer-run co-operative. Where should we start?

Start with your purpose. Think about the difference your co-operative exists to make and identify a small number of priorities that matter most to your members and community.

You do not need complex reporting systems. Build on the information you already collect, use stories alongside simple measures, and develop your approach gradually. Progress over time is more important than perfection.

How do we decide what to measure?

Focus on the information that will help you make better decisions.

Ask yourself:

- What are we trying to achieve?
- What matters most to our members?
- What do our stakeholders want to know?
- What information do we already collect?

A small number of meaningful measures is usually more valuable than trying to measure everything.

Do we need to report on every sustainable development goal?

No. Most co-operatives will naturally contribute to a relatively small number of Sustainable Development Goals that align with their purpose and activities.

Choose the goals that best reflect your impact and use them consistently to help explain the difference your co-operative makes.

Do we need to produce an ESG report?

Most UK co-operatives are not required to produce formal ESG reports.

However, some understanding can be helpful, particularly if you work with funders, lenders, public bodies or commercial partners. It can also provide ideas for developing your own proportionate approach to impact and sustainability.

How often should we review our impact and sustainability priorities?

For most co-operatives, reviewing priorities once a year alongside business planning or annual reporting is sufficient.

As your organisation grows or circumstances change, your priorities and measures may also evolve.

Our board would like to strengthen its approach to impact and sustainability. Where can we get support?

Co-operatives UK offers governance advice, training and consultancy for co-operatives, from

strengthening your governance and strategic planning, to developing your board and leadership.

We want to strengthen our employment practices. Where can we get help?

Good employment practices are an important part of creating positive social impact.

Co-operatives UK provides HR advice and support on topics including employment and organisational development.

Where can we learn more about measuring impact?

If you're ready to develop your approach further:

- Register your interest in the ACT.coop tool, which is being developed specifically to help UK co-operatives measure and report their impact in a practical and proportionate way.
- Review examples from other co-operatives.
- Explore the Sustainable Development Goals as a recognised framework for communicating impact.

Final message

Co-operatives are not starting from scratch.

By building on the values and principles that already define the co-operative model, every co-operative – whatever its size or sector – can take practical steps to better understand, demonstrate and communicate its impact.

Start with what matters most, build steadily over time, and remember that every improvement helps strengthen not only your own co-operative, but the wider movement too.

https://www.uk.coop/resources/guide-co-operative-impact-and-sustainability

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