



University of  
Chester

# **SME Corporate Philanthropy (CP): Exploring how CP is managed and appraised for its impact on communities**

*Thesis submitted in accordance with the requirements of the University of Chester for the degree  
of Doctor of Philosophy*

Submission year: 2022

**Declaration**

The material being presented for examination is my own work and has not been submitted for an award of this or another HEI except in minor particulars which are explicitly noted in the body of the thesis. Where research pertaining to the thesis was undertaken collaboratively, the nature and extent of my individual contribution has been made explicit.



Signed:

Date: 9 August 2022

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## **Dedication**

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I would like to thank my uncle, Charl Du Toit, for being a role model and challenging me to overcome my limitations. I would like to dedicate my work to my mom, Rina, who we lost in 2021. Thanks for always believing in me and loving me unconditionally.

**SME Corporate Philanthropy (CP): Exploring how  
CP is managed and appraised for its impact on  
communities**

*Theresa Robberts BSc (Hons) MSc*

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## **Abstract**

### *Research topic*

**Small and Medium Enterprise (SME) Corporate Philanthropy (CP): Exploring how CP is managed and appraised for its impact on communities**

### *Purpose*

The ability to appraise the impact of any project allows for the opportunity to improve the project over time. The purpose of this study is to develop a bespoke Appraisal Tool, for SMEs, for Strategic Corporate Philanthropy (SCP), which allows organisations to appraise the impact of their SCP projects for themselves and the community.

Exploring approaches to appraise SCP has been severely neglected by academics. Most appraisal tools focus on Corporate Social Responsibility (CSR). This study will research how organisations practise and appraise their SCP activities. It is believed that a strategic approach to corporate philanthropy will increase the impact it has on the community, and the bespoke SCP Appraisal Tool for SMEs developed by the researcher will complement this approach.

The central focus of this study is the way key decision makers of SMEs manage SCP. The impact of utilising a separate Appraisal Tool from that used to measure CSR will be observed by focusing on the impact the relevant projects have on the community and the SMEs' corporate objectives.

The study commenced in 2019. In 2020, the World Health Organization (WHO) declared COVID-19 as a worldwide pandemic, which had a great impact on businesses and their philanthropic activities. It is for this reason that the researcher also included a research objective to address this phenomenon. The study aimed to gain an understanding of the influence that the COVID-19 worldwide pandemic had on company decision making with regards to philanthropic activities.

### *Research Design*

A phenomenological approach was undertaken, given the unique pandemic situation and the need to gain a deep understanding of the experience and decision making of SME entrepreneurs and managers. Data collection was undertaken via in-depth, semi-structured interviews and observations within eight small and medium companies and one large corporate (key informant). The study identified the definitions of SCP that set it apart from CSR. The study also investigated how entrepreneurs and SME decision makers appraised and managed CSR projects and identified if this was undertaken separately from philanthropic activities. Qualitative data analysis was undertaken via cognitive mapping and template analysis.

### *Findings*

This research echoed Kubičková's (2018) review of the current literature relating to SCP. Kubičková stated that turning corporate philanthropy into measurable projects will benefit both society and corporations alike, and this seems to have been confirmed by this research.

The respondents in this study felt that their philanthropic activities were driven by a deep-seated desire to “do good” and a desire to “support their local community.” They felt that their local community was an important stakeholder and as important as their customers. The data indicated that SMEs that publicised their CSR and SCP activities seemed to have a positive effect on the SME’s company and on the organisations they supported. Respondents involved their staff with all their CSR and SCP activities, from inception through to completion.

The research indicated that the pandemic had a great effect on the day-to-day business of all participants, affecting staff numbers, staff morale and income, which in turn influenced their philanthropic activities. Companies adapted by adjusting their resource allocation and by focusing on local causes. Companies that held fundraising events in the past reverted to hosting online events and sponsoring local projects and clubs. The data indicated that COVID-19 had urged people to take a closer look at their own neighbours and communities and that the focus moved away from supporting international causes in favour of local community causes. This could have a knock-on effect for the income streams of international charities.

#### *Recommendations*

Key recommendations of this study (Chapter 7) are as follows:

- Charities should build relationships with SMEs and not just larger corporates.
- National and international charities are advised to establish community projects and team up with local businesses and organisations.
- Government should consider reinstating the mandatory reporting of corporate giving (as part of the Companies Act), as was the case in 2013.
- The United Nations’ Sustainable Development Goals (SDGs) could be simplified for use by SMEs.
- Corporate Social Responsibility (CSR) and Strategic Corporate Philanthropy (SCP) could be defined and managed separately for better results and impact.

This study found that most literature (both academic and practice) relating to CSR and SCP mostly focused on larger corporates and not on SMEs. The study found a gap in the literature with regards to defining, managing, and appraising SCP from the perspective of an SME.

#### *Originality*

The originality and distinctiveness of this research project is found in the development of a bespoke SCP Appraisal Tool for SMEs and the research done relating to corporate giving by SMEs during the COVID-19 pandemic, as this has never been done before.

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## Glossary of Terminology

<b>Abbreviation/acronym</b>	<b>Terminology</b>
APEC	Asia-Pacific Economic Corporation
BITC	Business in the Community
CAQDAS	Computer-assisted qualitative data analysis software
CAF	Charities Aid Foundation
CCI	Corporate Community Investment
CED	Committee for Economic Development
CERES	Coalition for Environmentally Responsible Economies
CIOF	Chartered Institute of Fundraising
CP*	Corporate Philanthropy
CSA	Corporate Sustainable Assessment
CSR	Corporate Social Responsibility
CTI	Circular Transition Indicators
DCMS	Department for Digital, Culture, Media and Sport
DEFRA	Department for Environment, Food and Rural Affairs
DJSI	Dow Jones Sustainability Index
EIA	Environmental Impact Assessment
EIRIS	Ethical Investment Research and Information Service
EMS	Environmental Management System
ESG	Environmental, social and governance
FTSE	Financial Times Stock Exchange
GDP	Gross Domestic Product
GHG	Greenhouse Gas
GIIN	Global Impact Investing Network
GIIRS	Global Impact Investing Rating System
GRI	Global Reporting Initiative
HACT	Housing Associations' Charitable Trust
ICB	Industry Classification Benchmark
IMF	International Monetary Fund
IRIS	Impact Reporting and Investing Standards
ISEA	Institute of Social and Ethical Accountability
ISO	International Organization for Standardization
LBG	London Benchmark Group
NCVO	National Council for Voluntary Organisations
NEF	New Economic Foundation
NMB	National Member Bodies
NPF	National Performance Framework
OBR	Office for Budget Responsibility
OHS	Occupational Health and Safety
SAM	Sustainable Asset Management
SCP*	Strategic Corporate Philanthropy
SDGs	Sustainability Development Goals
SEUK	Social Enterprise UK
SME(s)	Small and Medium-sized Enterprise(s)
SoC	Social Value Calculator
SP	Strategic Philanthropy
SPPN	Scottish Procurement Policy Note
SROI	Social Return on Investment
SRT	Sustainability Reporting Tool
SVI	Social Value International
USA	United States of America

UK	United Kingdom
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
VCSE	Volunteering Communities & Social Enterprises
WBCSD	World Business Council of Sustainable Development
WHO	World Health Organization

\* It is important to note the difference between these two definitions and when they are used by the researcher. Corporate Philanthropy (CP) involves any activity where a company supports charities or community organisations by making a financial contribution or supplying gifts in kind, services in kind, and expertise, without being obliged to do so through law or ethical considerations. The term Strategic Corporate Philanthropy (SCP) is used where these philanthropic activities are strategically managed to increase its impact to both the company and the community. These definitions, as well as other related definitions, are discussed in greater detail in the literature review.

## **Chapter 1 – Introduction**

This introduction discusses the general research area for this study and explains how this was developed. The career and background of the researcher will be discussed to explain why this research area was deemed an important area of study.

The foundations of the research question for this PhD were developed when the researcher became concerned that charities and community organisations might need to rethink their approach to fundraising from an entrepreneurial perspective.

This resulted in the launch of this research project, of which the main research question and research objectives are as follows:

### **Research title**

**SME Corporate Philanthropy (CP): Exploring how CP is managed and appraised for its impact on communities.**

### **Research Question**

*What are the current approaches to appraising strategic management of Corporate Philanthropy (CP) in small and medium enterprises (SMEs) in terms of impact?*

### **Research objectives**

- 1. To explore the definition of SCP and contrast how the definition of SCP is different from the definition of CSR.*
- 2. To investigate how entrepreneurs and decision makers manage CSR and SCP projects and what effect their own ethos has on this process.*
- 3. To understand the influence that the COVID-19 worldwide pandemic had on company decision making with regards to philanthropic activities.*
- 4. To explore approaches to assist SMEs to appraise CP and to develop a bespoke Appraisal Tool for SCP, which allows organisations to appraise the impact of their SCP projects for themselves and the community.*

Objective number three was not part of the original study proposal. However, the worldwide pandemic could not have been predicted, yet it had a major impact on the businesses and charities alike. The researcher had to adapt and include this phenomenon as part of her study. Understanding the impact of COVID-19 on SCP became one of the main objectives of this research project. The research question and objectives will be discussed in more detail later in this chapter.

## **1.1 The background of the researcher**

The researcher did her master's degree in Project Leadership and Design as part of the WBIS (Work Based Integrative Studies) programme at the University of Chester, while working as CSR Manager at a property development company. As part of her studies, she researched the company's CSR and philanthropic projects, producing a report on how the project could be enhanced by appraising its impact on both the community and the company. It was during this project that the researcher noticed a gap in the literature and within the sector.

The researcher started her career in the third sector in 2002, working as Development Coordinator for a small charity. The charity got into financial difficulty and the researcher put her entrepreneurial skills to use and designed a bespoke fundraising event, which involved the support of local small and medium businesses and individuals. The town was of such a size that the researcher was able to visit every business by foot. She offered companies a chance to support the local charity but at the same time gain valuable publicity in the local media. It was during this time that she learnt the value of a two-way relationship between corporate supporters and local charities. Many of the relationships she initiated during that time are still blossoming and the event she designed has become a permanent annual fixture on the calendar of locals and businesses alike.

The researcher then went on to work as Marketing and Fundraising Manager for a new charity looking after children with multiple disabilities. She continued to manage the fundraising and marketing profile of the charity from an entrepreneurial perspective. In 2006, the researcher relocated to London and took on the role of Community and Events Fundraiser for a national charity. The researcher again designed bespoke events, drawing on support from local communities, including business owners and selected community organisations. The researcher was asked to join the Major Donor team of the charity, and in this role, she bridged the gap between corporate and individual supporters.

In 2013, the researcher accepted the post of CSR Manager for a major property developer. This gave her an insight on relationships between corporates, charities, and community organisations from the perspective of corporates. She developed an understanding of the value CSR and SCP can bring to the moral and bottom line of the relevant company.

In her career in the third sector and CSR industry, the researcher experienced the effect of global and national events on these sectors. She learned how events like the global recession influenced corporate giving, as well as the opportunities presented by more positive events such as the Olympics and Paralympics (London 2012).

## **1.2 Scope of study**

In order to discuss the scope of the study, it is necessary to consider the purpose of this research, which is to study the current approaches to appraising strategic management of Corporate Philanthropy (CP). The central phenomenon of this study was the management and appraisal of SCP, when considered separate to that of CSR. The impact of utilising separate appraisal tools for these disciplines was observed by focusing on the impact the relevant projects had on the community and the organisations' corporate objectives. The study also explores the definition of SCP and contrast how the definition of SCP is different from the definition of CSR.

This study has not employed a quantitative methodology for data collection; this is because the inductive interpretivist nature of this study was much better complemented by utilising semi-structured, in-depth interviews. Therefore, the researcher chose to use qualitative research interviews to gather data. The phenomena studied in this research project were more suited to a flexible research approach, which meant that a quantitative approach was not suited.

The World Bank refers to Micro, Small and Medium Enterprises (MSMEs) and defines these as “micro enterprises: 1–9 employees; small: 10–49 employees; and medium: 50–249 employees.” (World Bank, 2022). However, this study used the term SMEs (Small and Medium Enterprises), which includes all companies with one to 249 employees.

The research is focused on SMEs based in the UK, as there is little published work in this area that applies specifically to SMEs. All interviewees represented SMEs, except for the key informant interviewee, who represented a large corporate company. The research was not intended to focus on only one specific industry, so interviewees were from a range of sectors, including the service and manufacturing industries. The research is for organisations that are already investing in corporate philanthropy, and it does not serve the purpose to convince those who do not want to change their ways.

Data collection and analysis took place during the international pandemic caused by COVID-19, which resulted in the formulation of research objective three aiming to understand the influence that the pandemic had on company decision making with regards to philanthropic activities. All interviews were done online via Microsoft Teams due to lockdown restrictions.

The qualitative data collection included collecting measuring tool information to inform the development of an appraisal tool, but the appraisal tool is not intended to be something that measures financial contribution. The measuring tools and frameworks studied turned out to be resource intensive, difficult to access and challenging to implement. It is for this reason the researcher did not develop a measuring tool but rather an Appraisal Tool for SCP. Some of the frameworks studied related to performance; however, the objective of this research is not looking at performance per se, but rather at contribution to society.

It was not the intention of this study to consider the financial impact of all impact elements (because this would have been difficult for SMEs to apply the tool in their organisations). The Four-Step Appraisal Tool of SCP is a prototype and is accompanied by a spreadsheet (Appendices G & H), which allows SMEs to document a number of their critical data inputs to illustrate the financial value of their SCP activities, and to document benefits of SCP activities to both the company and community alike. The tool is also accompanied by a guide (Appendix F), allowing users to use this tool as an off-the-shelf product.

The lack of literature, both academic and practice, on Appraisal Tools for SCP also motivated the researcher to develop such a tool. When analysing the methods SMEs use to contribute to charities, payroll giving (Give As You Earn) was not considered. Although the HR department of a company can set this up, it is ultimately the individual employee’s decision how much they will donate and to what cause. This research focus is on corporate giving and not individual giving, and for this reason, payroll giving was not considered. Some employees will do “match giving” to encourage employees to sign up to the scheme, but this contribution is covered under “cash donations” in this study. Payroll giving is thus seen as a form of individual giving and not a form of corporate giving, which is what this study is focused on.



It is not within the scope of this project to identify the weighting of the contributions made to charities and community organisations. The majority of participants placed more emphasis on financial donations and staff time. The data indicates that there has been a change in the weighting within the period of Covid, however, this hasn't explicitly been measured.

### **1.3 Understanding the current context and how it affects CP**

The world economy has seen unprecedented times of turmoil since the new millennium. Events such as the financial crisis of 2008-09 and the COVID-19 international pandemic have dealt businesses of all sizes a severe blow. COVID-19 also dealt a major blow to the world economy. Experts predicted that COVID-19 will lower global GDP growth by half a percentage point (from 2.9% to 2.4%) for 2020 (Bobdey & Ray, 2020).

The knock-on effect of this blow to the economy was evident in the effect it had on corporate giving in the UK. The office of the Charities Aid Foundation (CAF), based in the UK, reported that the total donations by FTSE 100 companies continued to fall year-on-year. The total donations by FTSE 100 companies fell with more than 25% and donations have fallen 11% since 2014, even though company profits have shown a slight increase (CAF, 2018). Economic uncertainty has become the norm. Influencers such as the pandemic, Brexit and austerity are also resulting in financially challenging times for communities and charities (Clifford, 2017). Charities play a vital role in maintaining sustainability in local communities; it is thus disconcerting to know that as Clifford (2017) predicted, there has been a decline in charity income.

Necessity is the mother of all invention. These challenging times could be the catalyst for companies to approach corporate giving in new and innovative ways. There are some in the industry who believe the pandemic could have positive effects on individual and institutional philanthropic giving. Nowski et al. (2020) published an article where they stated that the following areas of change in giving were sparked by the COVID-19 pandemic:

- The process of grant application and award has been made easier, especially for smaller community organisations. This was brought about by the need for giving to make a quicker impact on affected communities.
- According to the Giving USA foundation, during the pandemic, many donors seem to give more than they used to in the past.
- More donors partnered with other donors, with the result of their giving having a greater impact, according to the National Centre for Charitable Statistics.
- Philanthropists focus their giving more on local communities, whereas in the past, it was focused on global issues.

Klara Kozlov, Head of Corporate Clients at CAF, commented that companies are looking at new, creative ways to make a positive impact on their communities, which includes forming partnerships with key community groups. She also stated that CP has become an integral part of business strategy (CAF, 2020).

The above figures and reports show that a major shift is happening within the world economy due to the pandemic. It was thus essential for this research project to include this phenomenon and the effect it has on CP.

#### 1.4 Summary of Chapters 2-8

##### ***Chapter 2 – Literature Review***

Chapter 2 is the literature review. Here, literature in the areas of CP and CSR are identified and critically analysed to act as a background to the empirical research undertaken. The literature review found that appraising CP has been severely neglected by academics (Liket & Maas, 2016; Kubíčková, 2018), and that most existing appraisal tools focus on CSR (Fernandez-Feijoo et al., 2014). The literature review also investigates the question of whether CSR and SCP are the same (Ziek, 2012; von Schnurbein et al., 2016) and states that keeping these entities separate may derive more benefit for all relevant parties. It also found that CSR focuses on regulations by which companies must abide, such as environmental and social practices (Pohl & Tolhurst, 2010), whereas SCP is the practice of giving in areas a company wants to but does not have to (Liket & Maas, 2016; von Schnurbein et al., 2016). The review agreed with Kubíčková (2018) and Clifford (2017) that turning CP into strategically managed projects will benefit both society and corporations alike.

To gain a deeper understanding of this viewpoint, the review takes a closer look at the evolutions of philanthropy and how it fits in with CSR and SCP. The researcher did a review of the definitions of CSR. This review argues that these definitions are not that dissimilar and that the difference lies mostly with whether authors have included philanthropic activities as part of CSR and whether ethical practices are seen as voluntary or required responsibilities. The review then continues to analyse the definitions of philanthropy in the same way and reveals how philanthropy evolved over time into CP and ultimately became SCP.

The literature review next discusses the measurement of SCP and the impact it has on the community. It states that the generally accepted principles of accounting do not cater for the measurement of the impact of philanthropy in the community, in the way they do for reporting financial returns (Maas & Liket, 2011) and that the measuring of the value of strategic philanthropy to society has remained largely untouched by academics (Maas & Liket, 2011). It does, however, reveal the existence of a variety of rating tools that aim to measure Environmental, Social and Economic performance. The review continues by analysing measuring tools found in practice literature. The review found that although these tools provide a platform for companies to report standard CSR activities, they are weighted towards measuring company impact on the environment and do not measure SCP, but only CSR.

The review reflects on different international and government standards linked to both CSR and SCP. ISO 14000 and ISO 26000 are compared. The review compares the Social Value Act launched by the UK government in 2013 and the Scottish Procurement Policy (Procurement Reform Act). Lastly, the literature review introduces the key informant interviewee and the company represented. This company, a national corporate based in the construction and highways industry, developed their own appraisal framework, referred to as its Social Sustainability Framework. The review

concludes by highlighting the gap in the literature and how this study aims to contribute towards this area.

### **Chapter 3 – Methodology**

This chapter discusses the guiding philosophy of this study and introduces the research methodology utilised.

The chapter highlighted the fact that finding ways to appraise SCP has been neglected by academics (Liket & Maas, 2016; Kubičková, 2018). It also reiterated that most measuring tools focus on CSR (Fernandez-Feijoo et al., 2014). This served as motivation for the researcher to find ways that organisations and companies can appraise their SCP activities. The researcher believed that a strategic approach to CP would increase the impact it has on the community. The researcher anticipated that this research would echo the findings of Kubičková (2018), who reviewed the current literature relating to SCP. Kubičková stated that turning CP into well-managed projects would benefit both society and corporations alike.

The chapter stated that the central phenomenon of this study was the way key decision makers manage CSR and CP. The impact of utilising separate appraisal tools for these disciplines would be observed by focusing on the impact the relevant projects had on the community and the organisations' corporate objectives. The researcher also chose a phenomenological approach for this study due to the fact that it describes the essence of human experience, making it a great tool for researchers working in the field of management (Ehrich, 2005).

The researcher chose to use qualitative research interviews to gather data. These interviews gather detailed information of how the interviewees experience certain phenomena (Kvale, 1996). It allowed the researcher to see the research topic (which in this case is the phenomena of CP) through the eyes of the interviewees (Marvasti & McKinney, 2013; King et al., 2019). The phenomena studied in this research project were more suited to a flexible research approach, as each participant had a varied response. Using semi-structured interviews and probing questions resulted in deeper and more meaningful data being collected. Unfortunately, due to the international pandemic, COVID-19, undertaking face-to-face, in-person interviews was not possible. As Microsoft Teams was the preferred platform used by the University of Chester, the researcher opted for this option too (Cassell & Symon, 2011).

#### *Data Analysis*

The researcher decided to use a combination of three approaches for data analysis: Thematic Analysis, Template Analysis and Cognitive Mapping. The researcher used Thematic Analysis to organise and describe the data in rich detail. The researcher used the '6 Phases of Thematic Analysis' by Braun and Clarke (2013) as a guiding framework when analysing the data from the transcribed interviews. The researcher also incorporated the principles of Template Analysis, making use of a table to organise generated codes under specific themes (Saunders et al., 2015). The researcher also utilised Cognitive Mapping when analysing the transcripts to identify structure and patterns in the data set (Ackermann et al., 2005; Buzan & Abbott, 2005).

Once the researcher completed Phases 1, 2 and 3 of the 6 Phases of Thematic Analysis (Braun & Clarke, 2013), she assigned a colour to each of the themes as described in Table 4.1.

**Table 4.1 – Colours assigned to each theme (from Chapter 4)**

Theme	Colour
CSR and SCP defined	Yellow
Ethos and publicity of corporate giving	Grey
Resource allocation	Green
Effects of Covid on corporate giving	Blue
Supply chain involvement	Orange
Development of a tool to appraise SCP	Purple

The researcher chose to do this as she is visually impaired, and the colours are more accessible than complicated codes. It also made the final document easier to read and assisted in linking data to the appraisal tool designed as part of this study.

#### **Chapter 4 – Data Analysis**

In Chapter 4, the themes and subthemes identified through the analysis are discussed in more detail. The first theme (highlighted in yellow) explored how participants used and viewed terms such as CSR and SCP. The second theme (highlighted in grey) considers company ethos in relation to philanthropy and the publicising of related company activities. The third theme (coloured in green) takes an in-depth consideration of company resource allocation in relation to CSR and SCP. The fourth theme (coloured in blue) considers the very topical subject of COVID-19 and its impact on corporate giving. Theme five (coloured in orange) discusses the involvement of supply chains and social enterprise in SCP and how this affects supplier selection. The final theme (coloured purple) reveals information on tools used by corporates to appraise their SCP and what a future tool designed for small and medium business should look like. Participants represented a variety of sectors and each participant's input was analysed anonymously. The subthemes of each theme were identified as follows:

##### **Theme 1 - CSR and SCP defined**

Subthemes:

- Defining CSR and philanthropy
- CSR and SCP definitions evolving over time

##### **Theme 2 - Company ethos and publicising CSR and SCP projects**

Subthemes:

- How company ethos evolves over time
- The origin of company and individual philanthropic ethos
- A responsibility towards their local community
- Elements contributing to a philanthropic outlook and the traits of philanthropic entrepreneurs and decision makers
- Publicising philanthropic activity
- Financial gains because of a philanthropic ethos
- Staff buy-in into company ethos

### ***Theme 3 - Resource allocation for CSR and SCP activities***

Subthemes:

- Gifts and services in kind
- Donating staff time and personal time
- Apprentices
- Charity donations – where the money goes
- Charity events with staff, raising awareness and funds
- Awareness raising and education

### ***Theme 4 - The effect of COVID-19 on corporate giving***

Subthemes:

- Effect on day-to-day business
- Effect of COVID-19 on planned fundraising activities and community events
- How companies adapted to the situation:
  - a. Moving focus of philanthropic activities to local causes
  - b. Moving fundraising activities online
  - c. Supporting causes related directly to the impact of the pandemic
- Company ethos in relation to the pandemic

### ***Theme 5 - Supply chain involvement and social enterprise***

Subthemes:

- Selection of suppliers and clients
- Social enterprise

### ***Theme 6 – Development of a tool to appraise SCP***

Subthemes:

- Can CSR and philanthropy be measured?
- How participants aligned their CSR activities with government and international standards
- The development and use of bespoke rating tools
- Developing Appraisal Tools for SCP

### ***Chapter 5 – Discussion***

In this chapter, the researcher compares and critically discusses the themes that emerged from the data analysis and also with reference to the relevant literature. The chapter is structured into headings representing each theme and subtheme where applicable. The literature review revealed that research on corporate giving and philanthropic activities by SMEs is severely lacking. Most research of CP is focused on large corporates (Arulampalam & Stoneman, 1995; Zou, 2021). The researcher thus decided to study practice literature, especially in relation to the analysis of themes two, three, four, five and six. In this regard, the researcher focused on research done by the Charities Aid Foundation (CAF) and the Chartered Institute of Fundraising (CIOF).

Theme 1 revealed that participants in this study used the term CSR when referring to any CSR and SCP activities. The literature and empirical data seemed to indicate that this could be as a result of a wide and confusing array of definitions in both academic and practice literature, and that there is a limited amount of literature on SCP for SMEs. This did not substantiate in the literature. The literature review found that the majority of academic definitions did not include the element of philanthropy.

Theme 2 revealed that participants' SCP was driven by a deep-seated desire to "do good" and a desire to "support their local community." They felt that their local community was an important stakeholder. Participants related that publicising their CSR and SCP activities will have a positive effect on their company and on the organisations they support.

Theme 3 seemed to illustrate that the participants of this study, who were all representing SMEs (except the key informant), used a variety of resources to support charities and local community organisations, including gifts in kind, services and expertise, and staff time. These SMEs proved to be more agile when compared with their larger corporate counterparts. This became more apparent during the COVID-19 pandemic.

Theme 4 discussed the effect of COVID-19 on corporate giving. All participants in the study, and the companies they represent, were affected by the pandemic and as a result, so were their CSR and SCP activities. In most cases, participants proved to be resilient by adjusting their resource allocation to these activities. Participants moved their focus away from supporting international charities and instead moved their focus to supporting local causes and community organisations directly related to the pandemic. Many participants felt that the pandemic had a positive effect on their company ethos relating to philanthropic actions. Reports by CAF and CIOF showed a similar trend for larger companies, resulting in them streamlining their grant giving and focusing on local community projects instead of global issues.

Data related to Theme 5 seemed to indicate that the SMEs represented by the interviewees took care when selecting their suppliers. They stated that their companies would only do business with companies that shared their values and supported their SCP and CSR activities.

Theme 6 offered evidence suggesting that it would be beneficial for companies to manage and appraise their philanthropic activities. International Sustainability Rating Tools (SRTs) are helpful but are developed with larger corporates in mind. Theme 6 also confirmed that literature on the appraisal of SCP is very sparse and also mostly related to larger companies and not SMEs. Participants expressed the need for an Appraisal Tool for SCP, specifically for use by SMEs.

### ***Chapter 6 – Contribution – Phases of development of an Appraisal Tool***

Chapter 6 covers the three phases of developing an Appraisal Tool for SCP.

#### ***Phase One***

Phase One is the defining of the contribution of this study and identifies the themes derived from the literature and from the empirical research. Each theme was depicted in a schematic diagram as part of the data analysis and was adapted in this chapter to illustrate its contribution of this study.

Theme 1 did not contribute directly to the development of the Appraisal Tool, but the theme did show that participants interviewed for this study did not place emphasis on one definition for CSR and SCP. They often used CSR as an umbrella term for all philanthropic activities, which was not in line with academic literature and some industry experts. Theme 2 focused on how company ethos, linked with a responsibility

to serve the local community, affected decisions made related to philanthropic activities. It considered the debate related to whether philanthropic activities should be publicised and whether it is ethical to gain financially from these activities. Participants were divided on the issue of publicising philanthropic activities, but most viewed this in a positive light when it resulted in an increase benefit to the cause supported. Theme 3 looked at the resources that companies allocated to support community organisations and charities. Cash donations were not the only way support was provided, but a wide range of resources were allocated to CSR and SCP activities. Theme 4 revealed that COVID-19 had a great impact on businesses interviewed for this study and as a result on their SCP and CSR activities. Participants in most cases showed resilience in their efforts to maintain their SCP activities. Theme 5 highlighted the fact that participants aimed to pick suppliers that shared their social values and adherence to environmental and ethical legislation.

Theme 6 discussed the possible development of an Appraisal Tool for SCP. Most participants interviewed did not have a formal means of recording and appraising their philanthropic activity, but they did express the view that they would benefit from such a tool.

#### *Phase Two*

Phase Two of the development of the Appraisal Tool is the schematic pulling together of the learnings taken from the literature review and the data analysis. A schematic representation of key inputs and outputs of SCP includes the following elements:

- Company ethos
- Responsibility to the community
- Inputs – company resources
- Benefit to company
- Benefit to community
- Supply chain management
- Apprentices

#### *Phase Three*

Phase 3 of the development of an Appraisal Tool for SCP presents a four-step Appraisal Tool for SCP. The four steps can be summarised as follows:

Step 1 – SMEs document and value all the inputs from the company to its SCP projects by using the spreadsheet provided (Appendices G & H – Sheet 1). Appendix G is an example of a completed database and Appendix H is a copy of the database which is not populated.

Step 2 – SMEs connect with charities and community organisations.

Step 3 – SMEs document the resulting benefits from SCP activities to the company and the community, by using the same spreadsheet as in Step 1 (Appendices G & H).

Step 4 – SMEs keep record of how their SCP links with Sustainable Development Goals (SDGs) set out by the UN for 2030 (Appendices G & H – Sheet 4).

### **Chapter 7 – Conclusions and Recommendations**

Chapter 7 explained how each of the four research objectives was met, focusing on the main theme of the study, exploring how Corporate Philanthropy (CP) is managed and appraised by SMEs for its impact on communities.

**Research Objective 1:** To explore the definition of SCP and contrast how the definition of SCP is different from the definition of CSR. This research objective was mainly addressed in the literature review, which looked at the evolution of the concept of “philanthropy” over time. It also addressed the question of whether CSR and SCP are the same (Ziek, 2012; von Schnurbein et al., 2016).

**Research Objective 2:** To investigate how entrepreneurs and decision makers manage CSR and SCP projects and what effect their own ethos has on this process. This research objective was addressed through the data collected and analysed with particular reference to themes 2, 3 and 5.

**Research Objective 3:** To understand the influence that the COVID-19 worldwide pandemic had on company decision making with regards to philanthropic activities. This research objective was addressed within theme 4, which discussed the effect of COVID-19 on corporate giving.

**Research Objective 4:** *To explore approaches to assist SMEs to appraise CP and to develop a bespoke Appraisal Tool for SCP, which allows organisations to appraise the impact of their SCP projects for themselves and the community.* This research objective relates to the literature review, data collection and the resulting appraisal tool (Chapter 6).

Following the completion of this study project, the following recommendations were made:

#### **Charities working with SMEs and not just larger corporates**

Corporate fundraisers employed by charities would do well to build relationships with SMEs and not only with larger corporates. National and international charities would be advised to establish community projects and team up with local businesses and organisations.

#### **Mandatory reporting of charitable giving**

Government should consider reinstating the mandatory reporting of corporate giving (as part of the Companies Act), as was the case in 2013.

#### **Simplifying SDGs for SMEs**

This will allow SMEs to become clearer as to what part they can play towards achieving these goals and targets set by the UN for 2030.

#### **Simplifying the process of grant applications (Nowski et al., 2020)**

During the pandemic, there was a need for giving to make a quicker impact, which resulted in the process of application and awards to be simplified. It would be suggested that this practice stays in place even after the pandemic.

#### **Resource Management**



The true potential of gifts in kind and staff time and expertise donated can be discovered by research into current practices and potential future contributions.

### **Apprentices**

The study mentioned that apprentices can be sourced from disadvantaged groups such as the homeless and ex-offenders. Doing so will result in the upliftment of communities by reducing homelessness, crime and poverty.

### **Keep SCP separate from CSR**

Definitions affect the way CSR and SCP are appraised. Having two separate definitions allows for philanthropy to be appraised and managed separately, to the benefit of both the community and the company itself.

### **Universal definitions**

Definitions of CSR and SCP cause confusion, which in turn makes the measurement and management of these disciplines difficult. If possible, universally accepted terminology would allow for more clarity both among academics, fundraisers and corporates.

### **Further research**

This study found that most literature (both academic and grey) relating to CSR and SCP mostly focused on larger corporates and not on SMEs. The study found a gap in the literature with regards to CSR and SCP in the following areas:

- Defining CSR and SCP
- How SMEs manage SCP and CSR activities
- Appraisal Tools for SCP for SMEs

### **Chapter 8 – Reflexivity**

The positionality of the researcher influences all aspects of the research study (Creswell & Poth, 2018). The researcher aimed to take her own opinion and background in the relevant industries into account when conducting this study. This chapter documents her experience with certain issues while conducting this study, as follows:

- The researcher had the expectation that the interviewees would view CSR and SCP as separate disciplines, in line with the findings of the literature review of the studies. The analysis of the data collected from the interviews with participants proved to be different.
- The researcher was apprehensive to do the interviews of this study via Microsoft Teams instead of face-to-face, which was necessitated by the COVID-19 pandemic. She did, however, find the process very useful.
- The researcher worked in the charity and CSR industry for many years. Over this prolonged period of time, forming opinions about the stakeholders within this industry is unavoidable. The researcher had to guard against these opinions influencing her objectivity.

## **Chapter 2 – Literature Review**

### **2.1 Introduction**

The main purpose of this literature review is to address the research objectives by doing the following. Firstly, the literature review aims to gain an understanding of the evolution of CSR and SCP and the definitions that emerged over time as a result. The literature review further aims to address the research questions by describing the current economic landscape and how it affects corporates and charities alike, including the impact of the international pandemic, COVID-19, on this industry. Finally, the review takes an in-depth look at existing measuring tools and international monitoring standards and guidelines for CSR and SCP. The knowledge thus gained will also help the data generation stage of this research.

#### **Research title - SME Corporate Philanthropy (CP): Exploring how CP is managed and appraised for its impact on communities.**

According to Porter and Kramer (2002), a project cannot be defined as a project unless its impact can be measured or appraised. The ability to appraise the impact of a project allows for the opportunity to improve the project over time. Finding ways to measure or appraise CP has been severely neglected by academics (Liket & Maas, 2016; Kubičková, 2018). Most measuring tools focus on CSR (Fernandez-Feijoo et al., 2014), The question of whether CSR and SCP are the same has been debated over time (Ziek, 2012; von Schnurbein et al., 2016). This review will investigate this issue, stating that keeping these entities separate may derive more benefit for all relevant parties:

“If you aim at nothing you will hit it every time.” (Ziglar, n.d.).

Academics are suggesting that a strategic approach to CP will increase the impact it has on the community (von Schnurbein et al., 2016). This study investigated this proposed idea in further detail.

CSR and SCP are not the same. CSR focuses on regulations by which companies have to abide, such as environmental and social practices (Pohl & Tolhurst, 2010). SCP is the practice of giving in areas a company wants to but does not have to (Liket & Maas, 2016; von Schnurbein et al., 2016).

Managing corporate philanthropic activities as a key strategic element of business will allow for better results and greater impact on communities. This review researches the understanding of the evolution of philanthropy over the past seven decades. According to Kubičková (2018) and Clifford (2017), turning CP into strategically managed projects will benefit both society and corporations alike.

### **2.2 Understanding the evolution of philanthropy**

As a starting point, it is important to have a good understanding of how philanthropy evolved over time, and how it fits in with CSR and SCP.

Milton Friedman wrote a controversial essay in 1970, stating that the only concern a company should have is to make the maximum profit and refrain from intervening with social problems (Friedman, 1970). A number of academics have criticised his view. Carroll (1979) highlighted the fact that most critiques only focused on the first part of his statement. The statement continues by stating that business should be profit driven while still abiding to the law and ethical practices. Friedman thus agreed to the first three elements of Carroll's four faces of social responsibility, namely economics, law and ethics. Only the philanthropic giving element is set aside and not CSR as a whole.

It is important to note that on the other extreme lies the Marxist perspective of philanthropy. Gomberg (2002) stated in his article "The Fallacy of Philanthropy" that philanthropy is the duty we feel to utilise our resources to rescue those in desperate need because of hunger or poverty. This way of thinking prohibits us from taking consequentialist considerations into account. According to Gomberg (2002), philanthropic responses (the need to rescue) do not allow for alternate political views that could end poverty.

## **2.3 Understanding the current context and how it affects CP**

### **2.3.1 The effect of the COVID-19 worldwide pandemic on the economy and CP**

On 31 January 2020, the World Health Organization (WHO) declared an emergency status due to the spread of the coronavirus disease (COVID-19) across the world (WHO, 2020). The resulting lockdowns induced a severe supply and demand shock on the world economy. The International Monetary Fund (IMF) predicted an economic contraction of 3% (IMF, 2020). The pandemic was calculated as being far more severe than the 2008-09 financial crisis. COVID-19 dealt a major blow to the world economy. Experts predicted that COVID-19 will lower global GDP growth by half a percentage point for 2020, from 2.9% to 2.4% (Bobdey & Ray, 2020).

On 25 October 2020, Britain's Finance Minister, Rishi Sunak, appeared before MPs to outline the government's spending plans for the next year. He stated that as a result of the coronavirus pandemic, the OBR (Office for Budget Responsibility) forecast that the economy was due to contract by 11.3%. He stated that this would be the largest fall in output for 300 years. He predicted that economic output would only get to pre-crisis levels by the end of 2022. During the same presentation, Sunak confirmed that the UK's spending of 0.7% of national income on overseas aid would be cut from 0.7% to 0.5%.

It is anticipated that the impact of the pandemic on the world economy will have an effect on CP, and thus, this adds importance to this area of doctoral research. Predicting the exact impact would, however, be challenging. Finding a comparable situation would be challenging, as this pandemic and its resulting impact on our global community have never been experienced before. The last time the world was in any situation closely resembling this was during World War Two, after which Britain found itself in debt amounting to £21bn (Cohen, 2012).

Academics, and organisations like the IMF, have started to compare the situation with the Great Recession of 2008 and the resulting financial crisis. It would thus be

beneficial to ascertain the effect that the recession had on charitable giving. The Great Recession was the first contraction of the global economy since the Second World War (Keeley & Love, 2010). Recessions in the 1980s and 1990s were on most measures much smaller in comparison to the recession of 2008, which had a far deeper and longer impact on the UK economy. GDP growth stayed below pre-recession levels for up to five years, from 2008 to 2013 (Johnson, 2013). This gave rise to a year-on-year decline in charitable giving, not experienced since the 1960s. Meer et al. (2017) found that giving during and after the recession fell sharply and did not recover to previous levels. Meer (2013) and Malmendier and Nagel (2011) also agreed that the Great Recession generally had serious long-term consequences for philanthropic behaviour.

### **2.3.2 Focusing on the UK – corporate giving in the UK shows a similar downturn to that in the USA**

The third CAF “Corporate Giving by the FTSE 100” report was released in January 2018 and set out the following findings:

- The total donations by FTSE 100 companies continued to fall year-on-year.
- The number of companies donating at least 1% of pre-tax profits was down since 2015.
- In the eight years that CAF has evaluated the constituent companies (comparing 2009 to 2016), aggregate revenues have increased by 14%, whilst aggregate donations have increased by 1%.
- Total donations by FTSE 100 companies fell with more than 25% between 2013 and 2016, and those donations have fallen 11% since 2014, even though company profits have shown a slight increase.

#### *Challenging times for communities and charities in the UK*

Charities are the backbone of communities in the UK. When charities are in trouble, society itself is at risk (Hyndman & McConville, 2018). Economic uncertainty has become the norm. Influencers such as the pandemic, Brexit and austerity are resulting in financially challenging times for communities (Clifford, 2017). Charities play a vital role in maintaining sustainability in local communities; it is thus disconcerting to know that a decline in charity income is predicted (Clifford, 2017). The “Charity Financials Top 100 Fundraisers Spotlight” report, published in March 2018 and authorised by Cathy Pharoah, shows that the top 100 fundraising charities in the UK managed to maintain a total income of £9.1bn in 2016/17, a real-term growth margin of just 0.7% on the previous year. The report suggests that it will be difficult for charities to continue to grow in the next few years. The reason for this prediction was attributed to the imminent Brexit and continued austerity (Clifford, 2017). At this time, the Covid pandemic was not taken into account. Low growth rate in terms of fundraising income, combined with a weakened economy, means that the sector is now “almost returning to the negative position it held when the United Kingdom Gross Domestic Product (GDP) experienced an economic dip between 2011 and 2012” (CAF, 2018, p. 10).

Given the challenges facing communities and the fundraising sector in the UK, organisations are tasking their corporate fundraising teams to achieve more. Howard Lake from UK Fundraising stated that this would be a big task, as corporate giving in the UK was impacted following the global financial crisis in 2008 and has remained mostly flat ever since (Lake, 2017).

This statement is supported by CAF and the National Council for Voluntary Organisations (NCVO). A report by CAF echoes these sentiments. It shows a decrease in corporate giving in 2016 being the lowest level of donation for six years (CAF, 2018; Winyard, 2018). The predicted decline in the fundraising sector is putting communities at risk, with less funding to be sourced from government and charities. Charities play a vital role in maintaining sustainability in local communities. The predicted decline in the fundraising sector has resulted in the focus shifting to corporate giving, turning it into a vital business strategy. On the other side of the coin, CSR and SCP specialists are suffering frustration similar to that of corporate fundraisers. They too experience budget cuts and a decline in company interest since the recession.

There are some in the industry who believe the pandemic could have positive effects on individual and institutional philanthropic giving. Nowinski et al. (2020) published an article where they stated that the following areas of change in giving were sparked by the COVID-19 pandemic.

- The process of grant application and award has been made easier, especially for smaller community organisations. This was brought about by the need for giving to make a quicker impact on affected communities.
- According to the Giving USA foundation, during the pandemic, many donors seem to give more than they used to in the past.
- More donors partnered with other donors, with the result of their giving having a greater impact according to the National Centre for Charitable Statistics.
- Philanthropists focus their giving more on local communities, whereas in the past, it was focused on global issues.

It is important to note that the data used in this article is based on philanthropic giving in the USA by wealthy individuals and foundations. Research done by Ananzeh et al. (2022) in the UK two years further into the pandemic supports these findings. Kim and Ji (2021), who did similar studies in the USA, also states that the pandemic had a positive effect on company donations. It is important to note that the above-mentioned research was all focused on large companies and foundations and did not include SMEs.

Klara Kozlov, Head of Corporate Clients at CAF, commented that companies are looking at new, creative ways to make a positive impact on their communities, which includes forming partnerships with key community groups. She also stated that CP has become an integral part of business strategy (CAF, 2020).

The above figures and reports show that a major shift is happening within the world economy. It was thus essential for this research project to include this phenomenon and the effect it has on CP.

## **2.4 Defining Corporate Social Responsibility**

Hopkins (2006) and Russo and Perrini (2010) believed that a variety of preconceived ideas has resulted in a confusing conglomeration of terminology for the same concept. Chen et al. (2008) agree and state that there is no clarity or set boundaries of current definitions of CSR (Wartick & Cochran, 1985). There are numerous competing definitions for CSR (Meehan et al., 2006; Dahlsrud, 2008) and a lack of consensus on the actual meaning of CSR (Garriga & Melé, 2004).

Hopkins (2006) mentions, for example, corporate sustainability, corporate citizenship and corporate responsibility. Lantos (2001) shared the same frustration, stating that there was not one singular, globally accepted definition for CSR and that the concept did not have a clear set of boundaries and thus lacked in legitimacy. Different approaches also resulted in overlaps in certain areas (Habisch et al., 2005; Matten & Moon, 2008). Hopkins (2006) can thus be justified in saying that all the different terminology is confusing.

This review argues that these definitions are not that dissimilar and that the difference lies mostly with whether authors have included philanthropic activities as part of CSR and whether ethical practices are seen as voluntary or required responsibilities.

Carroll and Shabana (2010) describe Bowen's definition of CSR (1953) as ahead of its time. Carroll (1999) even called Bowen the "Father of Corporate Social Responsibility," as his book *Social Responsibility of the Businessman* was the first academic work focusing on CSR. Bowen et al. (2013) rereleased the book in 2013 but even now still describe CSR as "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen et al., 2013, p. 248).

Bowen didn't believe that CSR should be seen as a tool dictating how to solve social problems but rather a concept that should be encouraged and developed over time (Garriga & Melé, 2004). Davis (1960) agreed, stating that CSR should be approached as a management concept to give back to communities with the view of creating long-term benefits (Frederick, 1995).

The term *Corporate Social Responsibility* gained more popularity over the next two decades and the debate of defining of CSR gained momentum. The term was being used in a variety of scenarios and CSR came to have a different meaning for different stakeholders (Votaw, 1974; Sethi, 1975).

In 1979, Carroll proposed a definition of CSR, which became arguably the most well known in its field. Carroll wrote, "The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (Carroll, 1979, p. 500). In 1984, Carroll suggested that CSR implemented and managed correctly holds benefit for both the company and community (Carroll & Hoy, 1984). Elkington (1999) introduced the

concept of “The Triple Bottom Line,” a sustainability framework that balances a company’s social, environmental and economic impact. The framework remained popular for years to come, as it was a practical approach addressing a company’s social and environmental responsibilities and doing it with a positive balance towards economic goals (Latapí Agudelo et al., 2019).

By the time we reached the new millennium, CSR was, and continued to be, a well-debated topic. Over time, the definition, implementation and communication of CSR has evolved into a fundamental business process. It covers a variety of disciplines, including sustainability, ethics and community involvement (APEC, 2005; Auld et al., 2008). The World Business Council for Sustainable Development (WBCSD) defines CSR as “a continued commitment towards ethical behaviour and economic development in a manner that benefits society” (WBCSD, 1999, as cited in Popa, 2015, p. 1280).

Hopkins (2003; 2006) himself suggests a stakeholder (both in and outside the company) based definition. He proceeds to state that CSR can be measured in three levels: principles, processes and outcomes of social responsibility (Campbell, 2007; Matten & Moon, 2008; Jackson & Apostolakou, 2010; Freeman, 2016). Mirvis and Googins (2006), from the Centre for Corporate Citizenship at Boston College, stated that the term “citizenship” in relation with corporates, points to how a company delivers on its core values in a way that maximises benefit and minimises harm. They argued that a company is held accountable to stakeholders in this way, while still supporting positive financial results. Mirvis and Googins (2006) also claimed that there is no one-size-fits-all model of CSR. Each company will have a different approach that is affected, amongst others, by its strategic business plan, industry and employees. In contrast, Crane and Matten (2015) and Igalens and Gond (2005) preferred to use the phrase Corporate Social Performance. Auld et al. (2008) shared the view of Mirvis and Googins (2006) in that they stated that positive impact will happen through stakeholder engagement. They did, however, add that the term Corporate Social Responsibility encompasses an organisation’s efforts to maximise long-term sustainability.

During the last decade, CSR gained ISO standards (ISO 14001) published by the International Organization for Standardization (ISO). Its definition of social responsibility implies that organisations take responsibility for their decisions and the impact they have on both the community and environment.

In time, academics began looking at what benefit the strategic management of CSR can have on both the company and its stakeholders (Burke & Logsdon, 1996). Chandler and Werther (2013) defined Strategic Social Responsibility (SSR) in the fourth edition of their book as: “The incorporation of a holistic CSR perspective within a firm’s strategic planning and core operations so that the firm is managed in the interests of a broad set of stakeholders to optimize value [emphasis added] over the medium to long term” (Chandler & Werther, 2013, p. 248). Carroll believed that social and economic objectives are not separate entities but that both are important integrated parts of a business framework (Lee, 2008).

Next follows a review of the academic definitions given to CSR, CP and SCP. A chronological, systematic review of these definitions will allow for an overall picture to be painted of the evolution of CSR and philanthropy. The researcher has also added theoretical models to this list, as it also links to the four elements.

Each definition will be categorised under four elements, namely: Economic, Legal, Ethical (environmental and social), and Philanthropic (voluntary) giving. These elements are a combination of Carroll's four-part definition of CSR and Dahlsrud's five dimensions of CSR (Carroll, 1979; Dahlsrud, 2008). The researcher has also added theoretical models to this list, as it also links to these four elements.

Dahlsrud (2008) did a similar analysis of 37 definitions of CSR and linked each definition to one or more of the following dimensions:

- Voluntariness
- Stakeholder
- Social
- Environmental
- Economical

Out of the 37 definitions, 12 were from academic sources and 25 from websites of international and national organisations. Dahlsrud (2008) links 21 of these definitions to the element of voluntariness. It is important to note that Dahlsrud (2008) describes the element of voluntariness as actions not required by law but rather guided by ethical values. All definitions used by Dahlsrud (2008), of which the references are still valid, were included in this study either as part of Table 2.1 (academic sources), as part of Table 2.2 (practice literature) or as part of Table 2.3 (theoretical models).

**Table 2.1 – Corporate Social Responsibility: 32 academic definitions in chronological order**

Reference and year of publication	Elements	Definition	Country of origin	Methodology	Summary
Bowen et al. (2013) Originally published in 1953	Economic Legal Ethical	The obligations of businessmen "to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society"	USA UK	Book discussing business ethics and social responsibility and how to incorporate these in strategic planning. Rereleased in 2013	These authors state that CSR is seen as a business's responsibility and does not include philanthropic efforts
Levitt (1958)	Economic	Long-run profit maximization is the dominant objective of business, this is applicable in practice as well as in theory. (Levitt, 1958, p. 49)	USA	Article published by Harvard Business Review	The authors argue that the only other responsibilities companies have other than that of making profit, are to act



					civilly and lawfully
Frederick (1995) Originally published in 1960	Economic Ethical	Business responsibility based on five requirements: 1) Add value to the economy; 2) Modern management and administration styles; 3) Acknowledge traditions and current social context; 4) Recognizing the role of the business within society; 5) Business responsibility as a conscious deliberate effort	USA	Journal article studying relevant literature and observing company practice	The author places emphasis on the fact that CSR is a company's responsibility and not a voluntary or philanthropic action
Friedman (1970)	Economic Legal Ethical	Social responsibility is "fundamentally subversive"  "Few trends could so fundamentally undermine the very foundations of our free society as the acceptance by corporate officials of a social responsibility other than to make as money for their stockholders as possible." (Friedman, 1970, p.133)  Business should be done in accordance with legal requirements and ethical principles	USA	This is an essay (article) that was published in the New York Times, titled: "The Social Responsibility of Business is to Increase its Profits" and has been critiqued and cited by many academics	Friedman is often only partially quoted as not advocating CSR. Yet he does state that companies should comply with the law and ethical principals
Sethi (1975)	Responsiveness  Economic Legal Ethical	Social obligation, social responsibility, and social responsiveness (Sethi, 1975, pp. 58-64)  Social responsiveness, the third state in his scheme, suggests what - long-run role in a dynamic social system  Business, must be "anticipatory" and "preventive" (Sethi, 1975, pp. 58-64)	USA	Study of opinion polls and relevant literature to develop a framework to assess CSR	The author promotes a more proactive approach to CSR but does not include philanthropy
Carroll (1979; 1991)	Economic Legal	The social responsibility of business is the	USA	A conceptual framework	The author includes

	Ethical Philanthropic	economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.  Economic responsibility is “required” of business by society; the legal responsibility also is “required” of business by society; the ethical responsibility is “expected” of business by society; and the philanthropic responsibility is “expected/desired” of business by society		describing essential elements of CSR	philanthropic activities in the definition of CSR but still states that this element is only desired by society
Jones (1980)	Economic Legal Ethical	CSR is defined as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract, indicating that a stake may go beyond mere ownership	USA	Opinion piece	Jones looks into ethical elements of CSR (those that go beyond what is legally required)
Carroll and Hoy (1984)	Economic Legal Ethical	Social activity can and does lead to economic rewards and that business should attempt to create such a favourable situation	USA	Seminal Date, Opinion piece based on existing frameworks from strategic management	Carroll suggests that CSR implemented and managed correctly will benefit both the company and community
Frederick et al. (1992)	Legal Ethical	Companies should take accountability for their impact on communities and the environment	UK	Book in series on management	The authors link CSR with legal and environmental obligations
Reder (1994) as cited in Introcaso (1997)	Economic Legal Ethical	An all-encompassing notion, [corporate] social responsibility refers to both the way a company conducts its internal operations, including the way it treats its workforce, and its impact on the world around it	USA	A book referenced by academics	Focus is on ethical elements, including social and environmental

Elkington (1999)	Economic Legal Ethical	The Triple Bottom Line: a sustainability framework that balances the company's social, environmental and economic impact	UK	A book referenced by academics	Elkington refers to a company's social, environmental and economic impact but also refers to the benefit of long-term partnerships between companies and the public sector, which could eventually include philanthropic activities
Hopkins (1999) as cited in Ishida (1999)	Economic Legal Ethical	Corporate social responsibility is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. Consequently, behaving socially responsibly will increase the human development of stakeholders both within and outside the corporation	UK	A book containing a number of case studies focusing on CSR in multinational corporates. The book itself references mostly practice literature	The author refers to voluntary action, yet the areas described are no longer a voluntary choice. It includes the treatment of internal and external stakeholders
Khoury et al. (1999)	Economic Legal Ethical	Corporate social responsibility is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers and competitors	Canada	Book published by Conference Board of Canada	The authors define CSR as a process focusing on both internal and external stakeholders. Their definition does not refer to purely philanthropic giving
Kilcullen and Kooistra (1999)	Economic Legal Ethical	CSR is the degree of moral obligation that may be ascribed to corporations beyond simple obedience to the laws of the state	USA	Journal article studying relevant literature and observing	The authors combine business ethics and CSR and suggest the

				company practice	two disciplines to be very similar
Woodward (1999)	Economic Legal Ethical	CSR has been defined as a 'contract' between society and business wherein a community grants a company a license to operate and in return the matter meets certain obligations and behaves in an acceptable manner	New Zealand	A book referenced by academics	The author looks at the relationship between companies and communities, which results in mutual benefit. The author does not include philanthropic giving
Piacentini et al. (2000)	Ethical	CSR is the voluntary assumption by companies of responsibilities beyond purely economic and legal responsibilities	UK	A quantitative audit of food retailers followed by interviews of key decision makers in the industry	The authors view ethical responsibilities as voluntary, which was common during the 1990s
McWilliams and Siegel (2001)	Economic Legal Ethical	Actions that appear to further some social good, beyond the interests of the firm and that which is required by law	USA	The authors outline a supply and demand model of CSR	According to these authors, CSR includes legal and ethical responsibilities and should form part of a company's financial and strategic planning. Pure philanthropic giving is not included
van der Wiele et al. (2001)	Legal Economic Ethical Philanthropic (voluntary)	Social Responsibility can be seen by companies as comprising of three levels. Minimum Legal compliance, Enlightened self-interest (will result in long term profitability) and Proactive change (van der Wiele et al., 2001, p. 287). Ethics come in three forms - Transaction: the lowest acceptable ethics, only if benefit to company as well. The	The Netherlands	Analysis of the role of CSR within excellence models	According to the authors, CSR should be based on this last category. This is different from many other definitions, as it falls into the area of philanthropy

		second form is Recognition Ethics. The company takes the society into account but does not aim to directly improve its welfare. The third form is Change Ethics. This is the highest form of ethics which has society and its welfare as core interest of the company			
Smith et al. (2010)	Economic Legal Ethical	CSR points to a company's responsibility to its stakeholders which goes beyond legal requirements and is meant to minimize harm and increase the beneficial impact of the company on society	USA	Article in Handbook of Marketing and Society, available from Thousand Oaks	The author states that CSR is linked to more than legal requirements but that it includes ethical considerations
Schwartz and Carroll (2003)	Economic Legal Ethical	Make decisions and commit resources of various kinds to address social and environmental issues (ethical)	UK and USA	Analysis of existing models and developing a new three domain model of CSR	The elements included in this framework are legal, economical and ethical, and it includes instances where they overlap. It does not include philanthropy
Hopkins (2003)	Economic Legal Ethical	CSR is concerned with treating the stakeholders of the firm ethically or in a responsible manner. 'Ethically or responsible' means treating stakeholders in a manner deemed acceptable in civilized societies. Social includes economic responsibility. The wider aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for peoples	UK	Book with case studies of international firms and analysis of academic literature over two decades	The author defines CSR as inclusive of economic, legal and ethical elements reaching a wide range of stakeholders. Philanthropy is not included

		both within and outside the corporation			
Marrewijk (2003)	Stakeholder focused Economic Legal Ethical Philanthropic	In general, corporate sustainability and CSR refer to company activities – voluntary by definition – demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders	The Netherlands	Journal article analysing different definitions and approaches to CSR	The author believes that one definition of CSR is not possible and that different definitions should be used for the different elements
Snider et al. (2003)	Economic Legal Ethical	CSR describes the relationship between companies and society. It is a method to manage the presentation of a company's social and environmental behavior to various stakeholder groups. The public is more than ever focused on what companies communicate with regards to their CSR policies. A stakeholder theory provides a basis to evaluate CSR	USA	Qualitative analysis of the websites of 50 top international companies	CSR is related to a company's stakeholders, such as customers, suppliers and employees. This author does not include voluntary giving outside these groups
Zwetsloot (2003)	Economic Legal Ethical	CSR results in innovative business practices which are implemented to the benefit of the economy, the environment and to the safety of people	The Netherlands	A conceptual analysis of CSR projects in Europe and in particular the Netherlands	This author suggests that CSR is business practice that has a positive impact on plant (environmental ethics), people (social ethics) and profit (economy)
Jenkins (2004)	Economic Legal Ethical	In the mining industry CSR incorporates the balancing demands from the community, protecting the environment and still making a profit.	UK	The analysis of case studies where mining companies came in conflict with the communities they operated in	Jenkins suggests that CSR is a useful conceptual framework to test the attitude of companies towards their stakeholders

Maignan and Ferrell (2004)	Ethical	The importance of CSR is also reflected in the way companies approach their marketing campaigns. An example is British Petroleum changing its name to Beyond Petroleum which puts a focus on its commitment to the environment	USA	The author suggests a conceptualisation framework of CSR that enhances the role of marketing	The author defines CSR as a concept which encompasses a variety of stakeholders but does not include philanthropy
Igalens and Gond (2005)	Stakeholder	Emphasise the importance of Corporate Social Performance (CSP) being managed through a stakeholder focused framework	France	A study of CSP from a critical perspective using empirical elements derived from analysis of year 2000 ARESE data. ARESE is the French "social rating agency," providing quantified data about the social performance of French companies	Igalens and Gond (2005) suggest that CSP is an extension of CSR as defined by Carroll (1999)
Auld et al. (2008)	Economic Legal Ethical	CSR is an organisation's efforts to minimise harm and maximise long-term sustainability	USA and Canada	Seven taxonomic categories of CSR created and analysed	Modern CSR focuses on social and environmental issues directly linked to the business activity of a company. These authors define philanthropy as the older CSR and cite examples of major American charitable foundations. This philanthropic activity is seen as separate

					from the new CSR
Pohl and Tolhurst (2010)	Economic Legal Ethical	CSR focuses on regulations by which companies have to abide, such as environmental practices and staff management	Germany	Book on strategic approach to CSR	These authors do not include philanthropy as part of CSR
Bvepfepfe (2015)	Economic Legal Ethical	CSR is a management concept of organisational social responsiveness that considers key stakeholder expectations in the development and implementation of organisational business strategies within specific economic, socio-political and cultural settings	UK	Thesis comparing CSR practice in the UK and South Africa	The author sees CSR as a management concept which considers stakeholder expectations
Carroll (2016)	Economic Legal Ethical Philanthropic	How companies balance responsibilities to defining their CSR reputation	USA	A review of Carroll's CSR Pyramid	Carroll suggests that companies should respect new and evolving ethics. Philanthropic giving includes all corporate giving, according to Carroll
Carroll and Brown (2018)	Economic Legal Ethical	Corporate Social Performance (CSP). The CSR driven firm should strive to make a profit, obey the law, engage in ethical practices and be a good corporate citizen	USA	The article presents a three-stage model for CSR reporting.  A statistical analysis of CSR reporting by Fortune 500 firms	In this article, CP is not included as a separate discipline or as part of CSR



**Table 2.2 – Corporate Social Responsibility: definitions from practice literature in chronological order**

Reference and year of publication	Elements	CSR definition	Country of origin	Methodology	Summary
Committee for Economic Development (1971)	Economic Legal Ethical	The organisation's function towards economic growth through the production of products and services, is at the centre and effected by a changing social environment that includes cultural values and expectations	USA	Article by a not-for-profit policy organisation	The CED developed the three-circle definition for CSR. It suggested that a successful business depends on a confidence in a functioning society
World Business Council of Sustainable Development (1999) as cited in Popa (2015)	Economic Legal Ethical	A continuing commitment by business to behave ethically and contribute to economic development while improving the quality of the workforce and their families as well as the local community and society at large	Switzerland	An article posted on the website of this international organisation	Although the authors mention contributions to the community, they do not include philanthropic activities but only ethical concerns
Business for Social Responsibility (2000)	Economic Legal Ethical Philanthropic	Operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business. Social responsibility is a guiding principle for every decision made and in every area of a business	USA and Europe	As posted on the website of the international organisation	The authors mention that companies should exceed ethical expectations, and in this way, they include philanthropic activities
European Commission (2002)	Economic Ethical	A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis	UK	As posted on the website of the international organisation	Although the authors mention actions done on "a voluntary basis," they only include ethical and legal actions

Lea (1999)	Economic Legal Ethical Philanthropic	CSR is about businesses going beyond the legal obligations to manage the impact they have on the environment and society	International	A member opinion survey by the Institute of Directors (IoD)	The author stated that CSR can be defined as the integration of social and environmental concerns in business operations, including dealings with stakeholders
Triple Pundit (n.d.)	Economic Legal Ethical	The responsibility of a company for the totality of its impact, with a need to embed society's values into its core operations as well as into its treatment of its social and physical environment	International	International online platform linked to Triple Pundit	Definition stated in an online article called "Defining Corporate Social Responsibility" and includes the elements of legal, ethical and economic
CSRwire (2003)	Economic Legal Ethical	The integration of business operations and values, whereby the interests of all stakeholders, including investors, customers, employees and the environment, are reflected in the company's policies and actions	International	Online source of news and information on CSR	Authors of this online article included the elements of economic, legal and ethical in their definition of CSR
CAF (2018)	Keeps CP separate from CSR	Corporate giving describes the donations made by corporations and private companies towards charitable causes. This can be in the form of a cash or in-kind gift to a charity or community organisation	UK	A report on corporate giving by FTSE 100 companies	Measuring is done in line with the LBG Model (see Table 2.6 for more information). Information is gathered from both companies' financial as well as CSR reports

**Table 2.3 – Theoretical models and frameworks of Corporate Social Responsibility in chronological order**

Reference and year of publication	Name of framework or model	Summary of framework or model	Elements	Country of origin
CED (1971)	Three Circle Definition for CSR	The concentric circle model depicts a corporate's economic function inside a changing environment of cultural values and expectations. The authors propose that success of a business depends on the business taking place in a functioning society (Habisch et al., 2005)	Economic Ethical	USA
Sethi (1975)	Corporate Social Performance	The three interlocking circle model depicting social obligation (proscriptive response), social responsiveness (anticipatory and preventative response) and social responsibility (prescriptive response)	Economic Legal Ethical	USA
Carroll (1979)	CSP Dimensions	This three interlinking circles model represents social responsiveness (including proaction, reaction, defensive actions), social responsibility (including economic, legal, ethical and discretionary actions) and social issues (including consumerism, human rights and environmental)	Economic Legal Ethical Philanthropic	USA
Carroll (1991)	Pyramid of Corporate Social Responsibility (CSR)	The model depicted four CSR domains, including economic, legal, ethical, and philanthropic, where elements follow on each other like Maslow's hierarchy of needs	Economic Legal Ethical Philanthropic	USA
Wood (1991)	CSR Model	The framework consists of three interlocking circles depicting the Principles of CSR (including company and individual responsibilities), the Processes of CSR (including management of environmental and stakeholder issues) and the Outcomes of CSR (including social impact and social policies)	Legal Ethical Philanthropic	USA
Elkington (1999)	The Triple Bottom Line framework	Three interlinked circles depicting profit, planet and people. It is a sustainability framework that balances a company's social, environmental, and economic impacts	Economic Legal Ethical	Canada

Quazi and O'Brien (2000)	Two-dimensional model	A two-dimensional model with four quadrants looks at CSR from a modern view, a philanthropic view, a socioeconomic view and a classical view. The second dimension takes a wide and narrow view of CSR and looks at the cost and benefits of CSR	Economic Philanthropic	Australia
Zadek (2004)	Generation Levels of CSR	The author proposes that companies go through different levels of CSR perceptions. The levels include legal compliance, adhering to industry standards, long-term sustainability and CSR being adopted as a tool to create competitive advantage	Economic Legal Ethical Philanthropic	USA
von Schnurbein et al. (2016)	Excluding Philanthropy from CSR (Figure 2.1)	The authors combine the Triple Bottom Line by Elkington (1999) and Carroll's Pyramid of Corporate Social Responsibility (CSR) (1991) with the purpose of separating philanthropy from CSR	Economic Legal Ethical Philanthropic	Switzerland

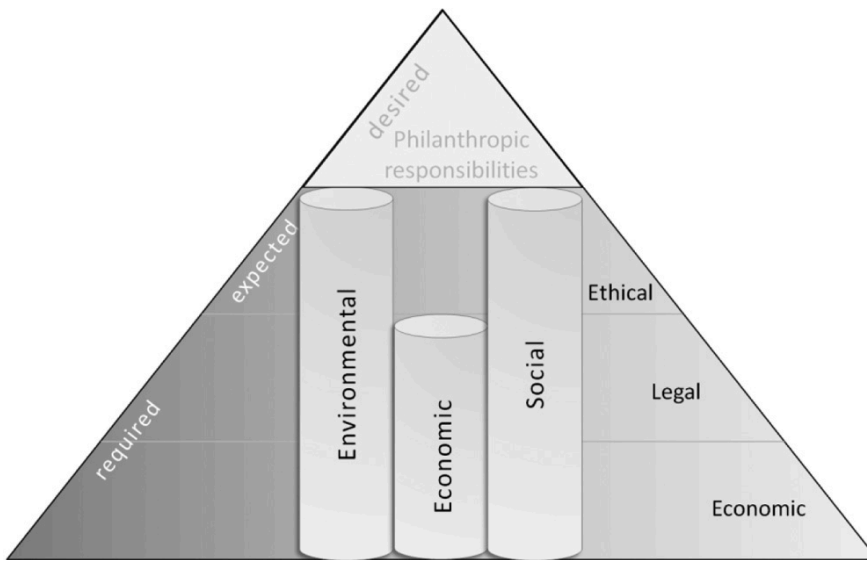


Figure 2.1 – Excluding philanthropy from corporate social responsibility by merging the Triple Bottom Line and the corporate social responsibility pyramid (von Schnurbein et al., 2016)

## 2.5 Analysis of definitions of CSR

Most definitions and frameworks include the elements of Economic, Legal and Ethical. There is a link between Ethical and Legal. Many ethical issues become law over time, and legal regulations are often seen as reflecting ethical values as well.

It can be argued that “voluntary” should no longer be linked with Ethical. Any business knows that ignoring ethical values may not be criminal but will cause great harm to the reputation of the business and, ultimately, its livelihood. Customers are now well informed in all ethical issues, whether environmental or social.

The informed customer is one of the most influential stakeholders (Brown & Dacin, 1997; Baskentli et al., 2017). CSR has become more stakeholder focused over time. This approach should thus incorporate the respecting of all ethical values. In the four-part definition of Carroll (2016), the different elements can be seen through the stakeholder lens as follows. Economy relates to shareholders and customers. Legal relates to governments and other institutions. Ethical relates to employees, customers, and the local community. Philanthropy is not aimed directly at these traditional stakeholder groups, but it can have a positive impact on them. Philanthropy focuses on new stakeholder groups or groups that will eventually become stakeholders.

The informed customer will be loyal to companies who have a well published CSR program. (Akbari et al., 2020., Servaes & Tamayo 2013). Taylor et al., (2018) also found that companies engaging in SCP increase the firms value and as a result the loyalty of its customers. These informed customers prefer companies to be involved with SCP project rather than just sponsoring environmental initiatives. Companies with a poor or insignificant reputation relating to CSR and SCP will have a lower perceived value. (Servaes & Tamayo 2013).

Philanthropy set apart from CSR allows for the discipline to be strategically managed. CSR has been managed as a standalone discipline for many years. Philanthropy is also more than just a voluntary action. It is unexpected. Most definitions of CSR do not include philanthropy. Adding this discipline to CSR only serves to complicate the process of developing a universal definition for CSR.

Analysis of Table 2.1 and Table 2.2 revealed the following:

- The amount of literature on CSR increased rapidly over the past four decades. This is evident not only in the increase in definitions of CSR but by the fact that several universities offer related subjects and some even have dedicated departments focusing on CSR and philanthropy. The increase in literature has, however, contributed to a multitude of different interpretations of CSR and philanthropy (Chen et al., 2008).
- The elements of Economy and Legal are present in most definitions. Most definitions do not include philanthropic activities; if they do, they are mostly linked with ethical principles. In the past, adhering to ethical demands was optional for businesses but modern-day enterprises no longer have a choice. When ethical requirements are no longer seen as voluntary, it becomes easier to set other voluntary (philanthropic) activities apart when defining CSR and SCP.

- Definitions from practice literature follow the same pattern, where in most cases, philanthropic activity does not form part of the definitions of CSR. It is important to consider practice literature when studying CSR and SCP, as it is an industry that is constantly evolving.
- It is important to note that this analysis of the definitions of CSR in both academic and practice literature did not show any clear links to the SME sector. This is especially true with the practice literature. The authors cited in Table 2.2 are mainly large international organisations whose focus is on larger corporates.

Analysis of Table 2.3 revealed the following:

- As with Tables 2.1 and 2.2, the amount of literature on CSR frameworks increased over the past four decades. Although the majority of literature is from the USA and the UK, more countries like Australia and Switzerland are contributing to this subject area.
- All the elements mentioned in Table 2.1 and Table 2.2 are also present in the frameworks analysed in Table 2.3, namely, Economic, Legal, Ethical and Philanthropic. The element of Philanthropic is, however, present in six of the nine frameworks in Table 2.3.
- As was found with the analysis of the definitions of CSR, the analysis of frameworks of CSR also shows no clear links with, or guidance for, the SME sector.
- Some of the frameworks relate to performance; however, the objective of this research is not looking at performance per se, but rather at contribution to society.

## 2.6 Definitions of philanthropy

In 1871, philanthropy was defined in dictionaries as “love of humankind, good nature” (Johnson, 1871). This term is very broad. When business started to use this term, it started to evolve into more refined definitions. Philanthropy was seen as using resources to make the world a better place. The term Corporate Philanthropy started to be used in the early 1980s. CP is seen as an action by corporates to voluntarily donate of its resource to social endeavours (Ricks & Williams, 2005).

CP gave birth to the term Strategic Philanthropy (SP). The difference is that SP had a dual purpose: contributing to social projects and adding to the bottom line of the company. The term “strategic” was first linked to military decision making. In business terminology, “strategy” refers to planning and the action of implementing of these plans (Mintzberg, 1987). This accurate, coherent definition by Mintzberg will be used here. He popularised the “Five P’s” of strategy, including ploy, plan, perspective, pattern and position. These elements will contribute to the process of SP.

Ricks and Williams (2005) suggested that the primary goal of SP is to meet strategic

goals of the company. Noble et al. (2008) argued that there is much more involved, especially in relation to what motivates companies to give, which according to them also includes the elements of political reasons, utilising of management and altruistic reasons. Authors also had different ideas when it came to the different forms corporate giving can take on, including:

- Corporate volunteering – the support of staff members who wish to assist community organisations during office hours (Grant, 2012).
- Corporate foundations – the setting up of a corporate foundation by companies is a very popular form of giving. These foundations are legal entities of their own and are closely linked to the companies who fund them (von Schnurbein et al., 2016).
- Sponsorships and gifts in kind (von Schnurbein et al., 2016). CAF (2018) defines corporate giving donations made by companies to charities and can take the form of cash or in kind.

As with definitions of CSR, there seems to be different definitions for corporate giving and SCP. A closer examination does, however, reveal that the definitions have certain elements in common. In Table 2.4, these definitions are set out in chronological order, where the similarities become apparent.

**Table 2.4 – Strategic Corporate Philanthropy definitions in chronological order**

Reference and year of publication	Terminology	Definition	Country of origin	Methodology	Summary
Dienhart (1988)	Charitable donations as investment	“The attempt by firms to align their charitable gifts with their products and goods.” (Dienhart, 1988, p. 63)	USA	Opinion piece	Dienhart promotes a strategic approach to corporate giving
Seifert et al. (2003)	Strategic Philanthropy	“The label that has been used to describe corporate philanthropy aimed at helping the bottom line.”	USA	Examine the financial correlates of corporate philanthropy	SP is CP aimed to add to a company's bottom line
Bruch and Walter (2005)	Strategic Philanthropy	“A combination of strong external (market) and internal (competence) orientations. It balances the needs of beneficiaries with the skills and competencies of the organisation.” (Bruch & Walter, 2005, p. 51)	Switzerland	A research consortium of international and national businesses sharing in-depth case studies of their companies	An emphasis on a strategic approach to CP similar to any business discipline
Ricks and Williams (2005)	Strategic Corporate Philanthropy	“An activity of a firm that involves choosing how it will voluntarily allocate resources to charitable or social	USA	A systematic literature review on the evolution of SCP	According to the article, philanthropy becomes strategic when used to achieve marketing

		service activities, in order to reach marketing and other business-related objectives for which there are no clear social expectations as to how the firm should perform.” (Ricks and Williams, 2005, p. 149)			and other strategic business goals
Montiel (2008)	Strategic Philanthropy	Strategic Philanthropy was still evolving and that it was interpreted in different ways by management and researchers	USA	Literature review to identify the main CSR and Corporate Sustainability (CS) related definitions and construct measurements that management scholars have presented	The review identifies the boundaries, differences, and similarities across CSR and CS
Noble et al. (2008)	Corporate Giving	Companies are motivated to give to charities because of: profit, political reasons, utilizing of management and altruistic reasons	Australia	Qualitative research into seven case studies	Corporate giving can be conducive to a firm maximising its profit, and strategic profit maximisation is a strong motivator for corporate giving programmes
Dennis et al. (2009)	Strategic Philanthropy	“Philanthropy is a strategic process to the extent that managers seek to use corporate giving as an integral part of the firm’s strategy.”	USA	Survey questionnaires were completed by 87 CEOs of public firms in America	The authors suggest that managers use corporate giving as an integral part of their company’s strategy
Maas and Liket (2011)	Strategic Philanthropy	“Strategically motivated giving, where next to the benefits provided to society, the benefits of philanthropy to the firm are also considered... where philanthropy is treated with the same rigour as any other business function and the match between the firm’s identity and its philanthropy.” (Maas & Liket, 2011, p. 445)	The Netherlands	Drawing a framework from institutional and legitimacy theory, supplemented by concepts from the accounting literature, this study uses longitudinal, cross-sectional and cross-national data on	Testing whether firms are strategic in their philanthropy. Measurement of the impact of their philanthropic activities along three dimensions (society, business, and reputation and stakeholder satisfaction) should take place



				over 500 firms listed in the DJSI	
Grant (2012)	Corporate Giving	Corporate volunteering entails the support of staff members who wish to assist community organisations, during office hours.	USA	Synthesise and extend core insights from research on work and motivational and role identity theories of volunteering. Conditions for these effects	An insight to the characteristics of both jobs and volunteering projects and how it affects sustained participation
Saia et al. (2003)	Strategic Philanthropy	"Giving of corporate resources to address non-business community issues that also benefit the firm's strategic position and, ultimately, its bottom line" (Saia et al., 2003, p. 170)	USA	USA companies in the Taft Corporate Giving Directory surveyed	The data collected shows that managers believe that corporate giving is becoming more strategic
von Schnurbein et al. (2016)	Corporate Foundations	Setting up of a corporate foundation by companies is a very popular form of giving. These foundations are legal entities of their own, and are closely linked to the companies who fund them	Switzerland	Literature review, conceptually combining the CSR pyramid and the Triple Bottom Line approach	CP has a special role outside of the classical CSR concept
Liket and Maas (2016)	Strategic Philanthropy	Strategic corporate philanthropy is the practice of giving in areas a company wants to but does not have to	The Netherlands	Utilising a data sample from the 2006-2009 Dow Jones Sustainability World Index, the authors test a model of SP in which the dependent variable is evidence that a firm does or does not measure business and social impacts simultaneously	The authors find that overall CSP drives SP.  Evidence shows firms do not measure business and social impact simultaneously
CAF (2018)	Corporate Giving	Donations made by corporations and private companies towards charitable	UK	Third report on corporate giving by FTSE 100	Data for report was sourced from FTSE 100 companies' annual reports

		causes. This can be in the form of a cash or in-kind gift to a charity or community organisation			and/or Corporate Responsibility reports
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## 2.7 Evolution of CP to SCP

In the late 1980s, companies started to manage donations more like investments, with that expecting a return (Dienhart, 1988). The pressure started to mount on companies to show their contribution to their communities' sustainability. Many companies did so by starting their own foundations (Smith, 1994).

This also resulted in philanthropy becoming a valid corporate activity. Corporates also started to review strategic philanthropy and its effects on not only shareholders, but stakeholders (Ricks & Williams, 2005). At first, companies based their philanthropy on their own self-interest (Morris & Biederman, 1985). There was a general belief amongst corporates that their philanthropic activities would ensure future sustainability of the companies. This was based on the knowledge that business can't thrive in a community with social difficulties (Porter & Kramer, 2002). Evidence of strategic philanthropy can be found as far back as 1982, where Fry et al. (1982) stated that CP has a direct effect on the public's view of a company.

Gan (2006) makes a valid statement that the term "strategic philanthropy" is a contradiction. This demonstrates how the intricate relationship between corporates and the community has developed over time (Saiia et al., 2003). Maas and Liket (2011) maintain that corporates have moved on from being motivated by self-interest. Instead, they are linking philanthropic activities with company strategy. If philanthropic activity becomes part of the overall company strategy, it has to be designed with objectives, measurable benefits and timelines (Porter & Kramer, 2002; Maas & Liket, 2011). Only then can it be used in combination with the term "strategic" (Porter & Kramer, 2002). Kubičková (2018), from the University of Economics in Prague, reviewed the current literature relating to strategic philanthropy. She found that strategic philanthropy was still evolving and that it was interpreted in different ways by management and researchers (Montiel, 2008; Sigurthorsson, 2012). More recently, Breeze and Wiepking (2020) analysed philanthropy in 10 workplaces in South East England, UK, and suggested that SCP could be even more effective when all employees are involved and not just management.

Kubičková (2018) stated that CP could be defined as when a corporate makes a donation to the community in the form of financial aid, sharing of resources, expertise and time, or gifts in kind (Maas & Liket, 2011; Block et al., 2017). The term Strategic Corporate Philanthropy (SCP) later emerged, which this study prefers (Ricks & Williams, 2005). The use of the word "corporate" ensures that there is no ambiguity between individual, organisational and business philanthropic activity.

Viewing the definitions of SCP chronologically (Table 2.4) highlights the following reoccurring themes:

- Over time, CP evolved from a broad topic to a very specific business strategy.
- Academic literature on CP moved towards the view that it is in companies' interests to contribute to the welfare of the communities they operate in.
- A strategic view towards CP could have a positive impact in a company's bottom line.
- Even though SCP is seen as a discipline in its own right, some well-known role players in the industry do not differentiate it clearly as separate from CSR (CAF, 2018).

## 2.8 Measuring the impact of strategic philanthropy on the community

The generally accepted principles of accounting do not cater for the measurement of the impact of philanthropy in the community, as they do for reporting financial returns (Maas & Liket, 2011). Measuring the value of strategic philanthropy to society has remained largely untouched by academics (Maas & Liket, 2011). However, a large variety of rating tools exist that aim to measure Environmental, Social and Governance (ESG) performance, which makes the understanding of these tools challenging. The most well-known of these tools are:

- Global Reporting Initiative (GRI)
- Impact Reporting Investment Standards (IRIS), developed by the Global Impact Investing Network (GIIN, n.d.)
- Standards of the Institute of Social and Ethical Accountability (ISEA), which uses monetary expressions while taking into account company interactions with stakeholders
- Social Return on Investment (SROI)
- Dow Jones Sustainability Index (DJSI); Maas and Liket (2011) examined a sample of 500 firms listed.

In Table 2.5, the above-mentioned tools are analysed to assist in the understanding of the different features and methods of reporting CSR. The most widely recognised of these tools is the GRI. Companies commit to CSR objectives, which is reported to the GRI. A short study of these frameworks points to the fact that these tools mainly focus on CSR projects and do not measure CP.

**Table 2.5 – Corporate Social Responsibility Rating Tools**

Measuring tool and year of publication	Definition	Reporting indicators	Unique features	References
Dow Jones Sustainability Indices (DJSI) (1999)	The DJSI evaluate sustainability performance of thousands of public companies across the	DJSI is a global SRT (Sustainability Reporting Tool) tracking the performance of sustainability-orientated corporations.	ESG data from over 12,000 users is made available to investors through the Bloomberg platform. Standards are expressed in a monetary value from ISEA. The DJSI is the oldest and	S & P Global (2019)

	<p>globe, thus benchmarking ESG sustainability performance.</p> <p>Social Asset Management (SAM), working in partnership with S&amp;P Dow Jones Indices, produces industry-specific questionnaires which are aimed at CEOs and relevant departments within corporations. The ratings collected annually from these completed questionnaires are then submitted to form part of DJSI. Companies get selected based on their long-term sustainability and asset management performance. Should a firm not operate within the general and industry-specific economical, ethical and sustainability criteria, it will be removed from the list. Criteria covering 60 industries is produced by the Industry Classification</p>	<p>DJSI contains one main global index, the DJSI World, and various indices based on geographic regions like: Asia Pacific, Europe, Nordic, and North America. The DJSI design and develop bespoke, industry-specific indices called Blue Chip Indices, which are denominated in different currencies and make up 60% of a company's total score.</p> <p>The DJSI analyse corporate economic, environmental and social performance. This includes factors such as governance, branding, labour management, environmental change management, and supply chain management</p>	<p>most respected SRT. In 2008, an independent study commissioned by the UN revealed the SAM assessment as "the most rigorous" in terms of the number of questions and depth of information requested. SAM utilises the following sources of information:</p> <ul style="list-style-type: none"> <li>• CSA (Corporate Sustainability Assessment) questionnaires</li> <li>• Company documents</li> <li>• Media and communication analysis</li> <li>• Stakeholder analysis</li> </ul> <p>It is also the most selective sustainability stock index. The DJSI encourages a competitive environment where companies set a goal to get onto and/or remain on the index. Companies listed are monitored on a daily basis. Factors that can lead to the removal of a company from the list include human rights abuses, labour disputes or major disasters. Criteria is continually evolving, resulting in companies having to continuously work towards higher standards. More recent criteria include difficult to measure attributes such as customer relationship management and innovation.</p> <p>Unlike other frameworks, only companies who receive a personal invitation can submit reports to the DJSI</p>	
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	Benchmark (ICB)			
Global Reporting Initiative (GRI) (1997)	<p>The GRI is an international, independent standards organisation that helps businesses, governments and other organisations communicate their impact in the areas of environment, economy and social issues.</p> <p>This is done by publishing sustainability (CSR) reports. GRI provides a framework for these reports, which results in them being clearly communicated, measurable and comparable.</p> <p>The Coalition for Environmentally Responsible Economies (CERES) developed the first edition of the GRI, which has been updated on several occasions over time. G4 guidelines include elements such as Anti-Corruption and Greenhouse Gas (GHG) Emissions.</p>	<p>The Bloomberg ESG disclosure score is based on GRI guidelines and is divided into categories, which include:</p> <ul style="list-style-type: none"> <li>• Environmental</li> <li>• Social</li> <li>• Governance</li> </ul> <p>The framework of this measuring tool is set up in a modular structure, which makes it easier to amend and add to in future. A company's GRI report covers areas such as:</p> <ul style="list-style-type: none"> <li>• strategy and vision</li> <li>• governance</li> <li>• management</li> <li>• company profile</li> <li>• labour practices</li> <li>• human rights</li> <li>• social performance</li> <li>• product responsibility</li> </ul> <p>There are three application levels, A, B and C, which are decided by the extent of the participating corporation's disclosure</p>	<p>GRI is widely seen as most trustworthy framework for disclosing CSR performance, as it is utilised in over 90 countries. 75% of the Global Fortune 250 (G250) use the framework. It can, however, not only be used by multinational firms and organisations, but also by governments, small and medium businesses and NGOs.</p> <p>GRI saves time, as it allows companies to not have respond to individual queries with regards to CSR issues (Nikolaeva &amp; Bicho, 2011). Studies into the quality of sustainability reports have found that those companies that use GRI score higher than those that don't (Chester &amp; Woofter, 2005, p. 19). GRI users, on average, have better operating profit margins than non-users (Finch, 2005; Siew et al., 2013a)</p>	<p>Brown et al. (2009)</p> <p>Manetti and Becatti (2009)</p> <p>Nikolaeva and Bicho (2011)</p>

<p>Impact Reporting and Investing Standards (IRIS), developed by Global Impact Investing Network (GIIN) (2009)</p>	<p>IRIS is released by the GIIN, a non-profit organisation, which aims to increase the effectiveness of impact investing and as a result generate environmental and social impact across the globe, while making a profit.</p> <p>IRIS develops freely accessible, independent and credible definitions, metrics, and performance indicators for assessing economic, social and environmental performance. These metrics can be used by impact investing stakeholders such as investors, for-profit and non-profit business enterprises and relevant intermediaries.</p> <p>IRIS is described as the impact investing equivalent of the International Financial Reporting Standards (IFRS) or the Generally Accepted Accounting</p>	<p>The IRIS metrics provide a dictionary of vocabulary and a common language relating to impact investment and CSR reporting. Users choose their preferred metrics to track. These come in the form of over 400 questions divided into three sections:</p> <ul style="list-style-type: none"> <li>• <b>Financial</b> (including the subjects of revenue, profit margins and assets</li> <li>• <b>Operational</b> (including questions on wages, employees, suppliers, selected customer base, emissions and governance</li> <li>• <b>Sector specific</b> questions relating, for example, to agricultural development and the environment</li> </ul>	<p>The IRIS initiative was launched in 2009 by the Rockefeller Foundation, the Acumen Fund and B Lab and also has support from Deloitte and PricewaterhouseCoopers. As more companies embrace IRIS data, submissions will increase. This will assist impact investors to gain a better picture of global CSR performance.</p> <p>IRIS does not rate or rank companies. Instead, it facilitates a base where potential investors can draw comparisons between funds and companies.</p> <p>The latest update, IRIS+, was launched in 2019 by GIIN</p>	<p>GIIN (2009)</p>
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	<p>Principles (GAAP).</p> <p>It is described as "a universal language for CSR reporting."</p> <p>IRIS is complemented by the GIIRS (Global Impact Investing Rating System)</p>			
<p>Global Impact Investing Rating System (GIIRS), developed by GIIN (2009)</p>	<p>IRIS is complemented by the GIIRS. GIIRS produce a rating tool by data gathered from IRIS. The information gathered is made available to investment funds, companies and organisations across the globe from a wide variety of sectors, to support decision making related to impact investment performance and CSR reporting.</p> <p>For a fee, GIIRS provides ratings services to Impact Investment Funds and to companies and organisations receiving such funds. The ratings consist of a star rating and a numerical score. The scores in turn</p>	<p>GIIRS impact ratings compare social and environmental impact and CSR performance of companies against each other. Before issuing the ratings, companies and organisations need to complete a non-elective set of questions and all answers need to be verified by an independent third party.</p> <p>Similar to IRIS, the production process of GIIRS is set up to accommodate continuous revision to incorporate concerns, feedback and needs of its users</p>	<p>The fact that GIIRS does not permit rating-seeking entities to select the criteria on which they will be judged sets a concrete, and possibly more objective, reference point for comparison</p>	<p>GIIN (2009)</p>

	<p>are based on information gathered by means of bespoke questionnaires completed by the rating-seeking entity.</p> <p>GIIRS has been likened to the impact-equivalent of Standard and Poor's or the Morningstar rankings.</p>			
<p>IRIS and GIIRS as a combined framework (2009)</p>	<p>IRIS, GIIRS and GIIN are separate legal entities, yet they are interconnected. IRIS and GIIRS are not substitutes. They are complementary yet distinct, and share funders; thus, the reason why many academics and industry experts treat them together as an impact assessment framework.</p> <p>GIIN promotes and disseminates IRIS and GIIRS among investment council members.</p> <p>GIIRS and IRIS strongly influence decisions made by investors and</p>	<p>IRIS/GIIRS fundamentally alter the way investors calculate ROI by quantifying social and environmental impact.</p> <p>GIIRS and IRIS facilitate the transfer of ideas and norms from philanthropy to industry and back again. During these "transfer processes," problem identification, formation and addressing are influenced and shaped. By doing this, GIIRS and IRIS have become sources of knowledge production in their own right.</p> <p>Transparency is an important feature of IRIS and GIIRS. They aim to weed out those who falsely claim to have social and environmental impact and this in turn leads to a rise in investor confidence in the framework</p>	<p>GIIRS and IRIS promote the recognition of a different kind of values: values that can be transacted against in the commercial world.</p> <p>GIIRS and IRIS channel funds toward "impactful" entities. As measuring tools, they can have a great effect on the financing and allocation of social goods. This results in even more public scrutiny. For this reason, academics describe the production of IRIS and GIIRS as being done on behalf of those whose quality of life can be improved by the implementation of impact investing-funded projects</p>	<p>GIIN (2009)</p>



	investees by systematically organising impact investments. This results in the creation of a separate market for impact investment and in turn taking philanthropic ideas to industry and ultimately to assess class			
Social Return on Investment (SROI), evaluated globally by Social Value International (2004)	SROI is a performance measurement tool used to report on and manage ESG performance as well the social, economic and environmental value created by companies and organisations. SROI is the application of a set of principles within a framework that is designed to help bring about a shared language relating to value, but still recognising its diversity. It aims to reduce inequality and improve wellbeing by including economic, social and environmental benefits and costs. SROI can be used to either evaluate or forecast	An SROI analysis is divided into six stages:  Stage 1: Set the boundaries (determine the scope) and identify your stakeholders (who will be involved)  Stage 2: Communication with stakeholders will allow for a clearer picture being created, pointing to the relationship between outputs, inputs and outcomes  Stage 3: Utilise the data made available to source evidence of outcomes and determine their value  Stage 4: Establishing impact by monetising outcomes  Stage 5: Calculating the SROI by adding the benefits and subtracting the negatives and the end result on the actual investment  Stage 6: Reporting by sharing findings with stakeholders	SROI was developed from social accounting and cost-benefit analysis and is based on seven principles. These principles serve as guidelines on the application of SROI and include:  <b>1) Involve stakeholders:</b> Stakeholders include those affecting and affected by an activity. They need to be identified and then consulted throughout the process of analysis.  <b>2) Understand what changes:</b> Impact investment creates different types of change, whether intended or not. These changes, brought about by stakeholders, in turn create value. Communicating how this change is created and supported by evidence is vital.  <b>3) Value the things that matter:</b> The majority of outcomes brought about by impact investment are not traded on the markets, and their value thus not recognised. In order for the value of	New Economics Foundation (NEF) (n.d.)  Yates and Marra (2017)

	<p>performance. The evaluative processes are based on outcomes in the past that have already happened. An SROI forecast predicts the value that will be created if projects meet certain targets and can be implemented at the planning stages of project management. Social Value International (SVE, formerly the SROI Network), with over 2000 global members, facilitates the continued evolution of SROI</p>		<p>these outcomes to be measured, financial proxies are used.</p> <p><b>4) Only include what is material:</b> In order to paint a true picture, only relevant evidence should be included, which will allow stakeholders to draw reasonable conclusions about impact achieved. What is material will reflect an organisation's own policies, peers and social norms.</p> <p><b>5) Do not over-claim:</b> Organisations should only claim the value they are responsible for creating.</p> <p><b>6) Be transparent:</b> Analysis should prove to be honest and accurate. This can be demonstrated by communicating all decisions relating to outcomes, indicators, methods of evidence collection and benchmarks to all stakeholders.</p> <p><b>7) Verify the result:</b> Appropriate independent assurance is required to allow stakeholders to ascertain if decisions made by those responsible for the analysis were reasonable.</p>	
<p>UN's Sustainable Development Goals (2015)</p>	<p>In 2015, world leaders agreed to 17 Global Goals to create a better world by 2030.</p>	<p>Goals relating to CSR, SCP or both:</p> <ul style="list-style-type: none"> <li>• No poverty</li> <li>• No hunger</li> <li>• Good health and wellbeing</li> <li>• Quality education</li> <li>• Gender equality</li> <li>• Clean water and sanitation</li> <li>• Affordable and clean energy</li> </ul>	<p>Not a measuring tool as such, but instead a set of guidelines to be utilised by businesses across the globe.</p> <p>Often referred to as SDGs: Sustainable Development Goals</p>	<p>United Nations (n.d.)</p>

		<ul style="list-style-type: none"> <li>• Economic growth</li> <li>• Industry, innovation and infrastructure</li> <li>• Reduced inequalities</li> <li>• Sustainable cities and communities</li> <li>• Responsible consumption and production</li> <li>• Climate action</li> <li>• Life below water</li> <li>• Life on land</li> <li>• Peace and justice</li> </ul>		
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The concept of the Triple Bottom Line (Elkington 1999; von Schnurbein et al., 2016) is, however, more universally utilised and is based on capturing a wide range of corporation values and its performances across the main areas of Sustainability, Economy and Environment.

Few of these tools disclose information about their measuring criteria and methodology (Siew et al., 2013b). Corporate SRTs can be divided into different categories such as ratings, indices, standards and frameworks. Stakeholders are demanding disclosure in the environmental and social performance of companies, and feedback on only economic performance is not adequate any longer (Andriof & Waddock, 2002). SRTs play an important role in relation to decision making and corporate performance and reputation (Kessler, 1998).

Currently, there is no one specific standard to measure or appraise sustainability impact of a company. These rating tools are just a start to developing such standards. The tools do provide a platform for companies to report standard CSR activities. These tools are weighted towards measuring company impact on the environment. So-called “green” companies don’t necessarily perform in relation to other social and economic sustainability issues. The researcher earlier referred to Ricks and Williams’ (2005) definition of strategic corporate philanthropy (SCP) to address these elements.

**Table 2.6 – Corporate Social Responsibility Rating Tools (practice literature)**

Measuring tool	Source & extent of use	Definition	Rating indicators	Reference
The Responsible Business Tracker (utilising The Responsible Business Map)	The Prince’s Responsible Business Network (UK). Used by national corporates in the UK as well as	The Responsible Business Tracker is a rating tool available to all Business in the Community (BITC)	Purposeful leadership at every level in relation to the following issues: <ul style="list-style-type: none"> <li>• Future generations</li> <li>• Purpose and values</li> <li>• Governance and transparency</li> </ul>	BITC (n. d.)

	organisations like DEFRA (Department for Environment, Food and Rural Affairs)	members. It enables an assessment of performance as a responsible business by tracking progress. This tool was built on the UN's Global Goals or SDGs. BITC defines responsible businesses as those focused on creating healthy communities and environment	<ul style="list-style-type: none"> <li>• Policy engagement</li> <li>• Stakeholder collaboration</li> <li>• Supply chain and human rights</li> <li>• Products and services</li> <li>• Digital transformation</li> </ul> <p>Creating healthy communities in relation to:</p> <ul style="list-style-type: none"> <li>• Health and wellbeing</li> <li>• Education</li> <li>• Good work and inclusive growth</li> <li>• Diversity and inclusion</li> </ul> <p>Creating a healthy environment in relation to:</p> <ul style="list-style-type: none"> <li>• Net-zero carbon</li> <li>• Resource productivity and the circular economy</li> <li>• Healthy ecosystems</li> </ul>	
London Benchmark Group (LBG) Framework (2013) also known as B4SI (Business for Social Impact)	Founded and managed by Corporate Citizenship, a global consultancy consisting of over 200 members from across the globe	The framework uses the term Corporate Community Investment (CCI) instead of Strategic Corporate Philanthropy (SCP) and clearly sets it apart from CSR. They define CCI as voluntary engagement with charities which extends beyond companies' core business. This excludes CSR activities relating to the environment, staff welfare, and accessible services for the disabled. CCI is what a business chooses to do: actions with no legal obligation. Reports on non-	<p>LBG Framework focuses on</p> <p>Inputs (what's contributed)</p> <p>Outputs (what happens) and Impacts (what changes)</p> <p>Inputs</p> <ul style="list-style-type: none"> <li>• How – forms of contribution like cash, time and in-kind donations</li> <li>• Why – the driver for contribution, including charitable gifts and community investments (including commercial initiatives in the community)</li> <li>• Where – location of activity (geographical)</li> </ul> <p>Outputs</p> <ul style="list-style-type: none"> <li>• Community outputs – individuals reached, type of beneficiary and organisations supported</li> <li>• Business outputs – involvement of employees, media coverage, customers and suppliers reached</li> </ul>	Corporate Citizenship (2013) B4SI (n.d.)

		voluntary contributions should be done separately	<ul style="list-style-type: none"> <li>Total leverage split by payroll giving and other employee contributions</li> </ul> Impacts <ul style="list-style-type: none"> <li>Community impacts – on people. Depth of impact, making a connection, an improvement or a transformation. Facilitating change in behaviour or attitude. Improving quality of life</li> <li>Impact on organisations – new or improved services, improved management processes, increasing their profile, increase of staff or volunteer numbers</li> <li>On the environment, including environmental behaviour</li> <li>Business impacts – increase in employee skills, volunteering and personal wellbeing</li> </ul>	
CTI (Circular Transition Indicators) Framework (WBCSD 2020)	World Business Council for Sustainable Development (WBCSD)	The CTI framework is based on an assessment of material flows within a company that takes place in combination with indicators on resource efficiency and efficacy. It also includes the value gained as a result of a circular business economy. The circular economy, by design, is a model that is regenerative, with the aim to retain the value of the circulating resources, products, and materials. A system consisting of innovative business models is created, resulting in allowance for long life, optimal (re)use, renewability and recycling	Circularity enables more sustainable production and consumption, and its assessments should complement other existing sustainability and business metrics. It should never be measured in isolation. For this reason, WBCSD does not play a role in a company's CTI assessment. Indicators: <ul style="list-style-type: none"> <li>Close the Loop – calculates company effectiveness in closing the loop on its material flows</li> <li>Optimise the Loop – insights on resource use efficiency</li> <li>Value the Loop – calculate added business value of a company's circular material flows</li> </ul> CTI is inward-facing, objective, quantitative and based on demonstrable data that could sit in hidden places within and outside the company. A CTI online tool has been developed	WBCSD (2020)

			to assist businesses in using this framework ( <a href="http://www.ctitool.com">www.ctitool.com</a> )	
Wellbeing Valuation – according to HM Treasury Green Book guidelines (UK government's guide to policy evaluation)	Made available by the Housing Associations' Charitable Trust (HACT) (UK), designed by Daniel Fujiwara	A method of placing value on things that don't have a market value. Using a value calculator to produce an Impact Valuation Statement	Values are calculated through statistical analyses of four large national UK datasets that contain data on wellbeing and life circumstances. These values represent the uplift in wellbeing the average individual experiences from taking part in an activity. Main areas of activities include: <ul style="list-style-type: none"> <li>• Employment (job security and employment)</li> <li>• Local environment (safe and thriving neighbourhoods)</li> <li>• Health (mental and general health)</li> <li>• Financial inclusion (debt-free households)</li> <li>• Youth (youth clubs and mental health support)</li> <li>• Sports (exercise opportunities)</li> </ul>	HACT (n. d.)
The B Corp Impact Assessment community	B Corporation  B Impact Assessment	The B Impact Assessment is a free and confidential tool that a company can use to measure its impact on its workers, community, environment and customers. Certification measures a company's entire social and environmental performance, including supply chains, input materials, charitable giving and employee benefits. Positive impact is supported by transparency and accountability requirements	B Corp has designed the SDG (Sustainable Development Goals) Action Manager.  The B Impact Assessment takes place in three steps:  Step 1 is a series of questions aimed at showing a business how to build a better business for its workers, environment and community  Step 2 gives the user the opportunity to compare its business with thousands of others. An impact report is also produced at this stage  Step 3 is a customised improvement plan with practical guides made available to the user	B Corporation (n.d.)  B Impact Assessment (n. d.)

Strategic Corporate Philanthropy (SCP) was defined as “An activity of a firm that involves choosing how it will voluntarily allocate resources to charitable or social service activities, in order to reach marketing and other business-related objectives for which there are no clear social expectations as to how the firm should perform.” (Ricks & Williams, 2005, p. 150). When one defines SCP in this way, it becomes clear that these global tools do not measure SCP but rather only CSR. The reporting and/or application process for these measuring tools is very time consuming. This might prove a worthy investment for large national and international corporates but not for small to medium businesses. The following standards and regulations have been developed over time.

### **2.9.1 ISO certification**

ISO (International Organization for Standardization) is a worldwide federation of national standards bodies. Over time, there has been an increase in demand from stakeholders for organisations and companies to be more “socially responsible.” ISO standards have been adjusted to meet this demand and as a result, ISO 14005 was first published in 2010.

ISO 14005 was a systematic approach to environmental management, requiring decision makers in companies and organisations to demonstrate a high level of environmental commitment, thus responding to demands of stakeholders as mentioned above. Companies and organisations using this tool benefit from the use of a formalised environmental management system (EMS), which may result in more efficient use of resources, reduced negative effects on the environment, better compliance with legal requirements and improved relations with the relevant stakeholders.

Although some organisations did benefit from having an EMS, many other organisations, particularly SMEs, still did not have a formal EMS in place. This was due to the fact that the full implementation of an EMS might prove difficult for some organisations that have fewer resources. After a detailed consultation with National Member Bodies (NMB), ISO revised the standard in 2016. The latest version was published in May 2019. The purpose of this updated International Standard was to allow organisations to develop their EMS over time via a phased approach tailored to its specific circumstances. ISO believes that some of the benefits to companies of implementing this guidance on social responsibility include an improved reputation among peers, an increase in customer retention and an increased competitive advantage.

### **2.9.2 Voluntary International Standard ISO 26000:2010**

ISO published ISO 26000 in 2010. Unlike ISO 14000, it cannot be used for certification. It is not a management system and does not have requirements; instead, ISO 26000 is guidance on social responsibility. According to ISO, social responsibility is to contribute to sustainable development. These requirements have strong links to the UN's SDGs. ISO stated that the aim of the guidance is to promote a common understanding of social responsibility while complementing – but not replacing – other existing tools and initiatives.

ISO believes that the guidance can be applied by all types and sizes of organisations and companies. They state that some of the benefits for companies of implementing this guidance on social responsibility include an improved reputation among peers, an increase in customer retention and an increased competitive advantage. According to the ISO 26000 guidance, social responsibility is based on seven principles:

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

ISO 26000 addresses the following issues related to core subjects within social responsibility. It is noteworthy that the subject of environment only gets mentioned once. It is thus clear that ISO addresses environment issues with ISO 14005 and uses ISO 26000 to address social value issues. ISO 26000 is divided into seven core subjects, showing a clear separation between ethical and voluntary elements. ISO 26000 covers the following core subjects:

Core subject 1: Human rights – issues of social responsibility include discrimination and vulnerable groups; economic, social and cultural rights; fundamental principles and rights at work; and due diligence.

Core subject 2: Labour practices – issues of social responsibility include employment and employment relationships, conditions and health and safety at work, and training and development of staff.

Core subject 3: The environment – issues of social responsibility include protection of the environment and biodiversity, climate change mitigation, pollution prevention, and use of sustainable resources.

Core subject 4: Fair operating practices – issues of social responsibility include anticorruption, fair competition and promoting social responsibility in value chains, and responsible political involvement.

Core subject 5: Consumers – issues of social responsibility include fair contractual practices and marketing, data protection, access to services, and consumer health and safety.

Core subject 6: Community involvement and development – issues of social responsibility include employment, wealth and income creation, social investment, and education.

Core subjects 1, 2, 4 and 5 focus on legal, ethical and economic elements of CSR. Core subject 3 focuses on the environmental element of CSR. Core subject 6 focuses on voluntary and philanthropic activities within the community.

### **2.9.3 The Social Value Act**



The UK government launched the Social Value Act on 31 January 2013. It asks of those commissioning public services to plan on securing wider social benefits. From 2018, the UK government started evaluating social value when awarding major contracts. To assist all parties involved, the Social Value Model was developed by a team from the Department for Digital, Culture, Media and Sport (DCMS), working with Voluntary, Community and Social Enterprises (VCSEs). The model facilitates evaluation via qualitative responses of bidders. The fact that evaluation is not based on volumes prevents large corporations outbidding SMEs on scale alone. Government created guidance on using the model (Action Note PPN 06/20 September 2020), which must have been applied on all procurement activities from January 2021. The model has also been updated to reflect the impact of COVID-19.

The Social Value Model consists of themes, policy outcomes and set objectives for procurement officials to adhere to. These objectives are achieved by means of activities that take place as a direct result of the delivery of a contract.

The Social Value Act asks of those commissioning public services to help communities to recover from the impact of COVID-19 when awarding contracts. They can do this by creating employment for those who became unemployed during the pandemic and by supporting businesses and organisations in their efforts to recover from the impact of COVID-19. Those awarding the contracts are also asked to support the physical and mental health of people affected by COVID-19 and reduce the demand on health and care services. Improving workplace conditions that support the COVID-19 recovery effort, including effective social distancing, remote working, and sustainable travel solutions, were also requested.

The government guidance on implementing the Social Value Act asks the relevant parties to address economic inequality by creating new business and jobs, and by increasing supply chain resilience and capacity. The guidance suggests that this can be done by doing the following:

- Create opportunities for entrepreneurship and help new, small organisations to grow, supporting economic growth
- Create employment opportunities
- Create training opportunities in industries with known skills shortages
- Create training schemes that address skills gaps and result in recognised qualifications
- Support new methods to modernise delivery and increase productivity
- Create a diverse supply chain including start-ups, SMEs and VCSEs
- Support innovation to deliver lower cost and/or higher quality goods and services
- Identify and manage cyber security risks in the delivery of the contract

The government guidance then goes on to focus on elements linked to legal and ethical issues. It suggests that awarded contracts should show to be fighting climate change by promoting activities that work towards net zero greenhouse gas emissions and influence staff, suppliers, customers and communities to support environmental protection. It asks of relevant parties to promote equal opportunities within the workplace and to reduce the disability employment gap. Finally, the guidance focuses on improving the health and wellbeing of the community and suggests that this can be done by supporting physical and mental health in the workforce, and amongst

suppliers, customers and communities. The Social Value Act Model thus focuses on elements linking to both CSR and SCP.

#### **2.9.4 Scottish Procurement Policy Note (SPPN) 10/2020 (9 December 2020)**

The sustainable procurement duty in the Procurement Reform (Scotland) Act 2014 requires public bodies to consider how their procurement activity can be used to contribute to social, economic and environmental wellbeing, and act on opportunities to achieve a positive social impact in their procurement activity. The sustainable procurement duty aligns with the National Performance Framework (NPF), which has its legislative footing in the Community Empowerment (Scotland) Act 2015. Scotland's performance is rated across 11 national outcomes and forms part of the NPF, which is aligned to the UN's SDGs.

The SPPN was published on 9 December 2020 to clarify the Scottish government's policy on measuring social impact through procurement. The document stated that the Scottish government does not endorse monetary gauges to measure social impact in procurement. It is their belief that social impact is not fixed or easily transferable. The Scottish government also stated that impact arises from interaction between supply and demand and will be specific to the individual and community.

#### **2.9.5 Social Sustainability Framework – key informant**

As part of the process of gathering data via semi-structured interviews, the researcher interviewed a representative from a large national corporate. This interview served as the key informant interview, as their management of CSR and SCP activities is seen as exemplary and ahead of its time. The researcher found there is a gap in the literature with regards to appraisal tools for SCP. The researcher decided to add this appraisal framework to the literature review as an example of a current appraisal tool for SCP.

This company developed its own framework to measure key philanthropic activities and their impact on communities. The tool was divided into five criteria:

##### **1. Protection of Human Rights**

The company works with communities to promote company values and ensure fair and equal treatment for all

##### **2. Employee Wellbeing and Retention**

The company cares about the wellbeing, happiness and progression of all its people

##### **3. Social Purpose and Value**

The company tackles inequality by giving individuals and communities the tools and opportunities to create brighter futures

##### **4. Building for Tomorrow**

The company embraces innovation and building greater capacity for change

##### **5. Diversity, Inclusion and Respect**

The company's inclusive culture champions diversity of thought, background and experience

This appraisal framework is discussed in further detail in chapters 4 and 5.

## 2.10 Chapter conclusion

This literature review brought interesting matters to light in relation to the defining and measurement of SCP. It showed that philanthropy is a separate business discipline from CSR and should be managed and measured accordingly. This literature review relates to the first research objective by identifying the unique characteristics of SCP that set it apart from CSR. This matter will be further investigated as part of the semi-structured interviews held with selected small and medium business entrepreneurs and decision makers.

The literature review highlighted a gap in academic literature in relation to how entrepreneurs and decision makers in SMEs appraise and manage CSR projects and SCP projects. This study found that most literature (both academic and grey) relating to CSR and SCP mostly focuses on larger corporates and not on SMEs. There is not a great amount of literature, both academic and grey, on how SMEs define CSR and SCP. As part of research objective two, the researcher has questioned interview participants extensively in this area.

As part of research objective three, the researcher has looked at any available literature (both academic and grey) on the effect of COVID-19 on SMEs and the charities and communities they support. The researcher also looked at literature relating to disaster situations that can form a parallel with the current pandemic. The researcher also addressed this phenomenon as part of research objective three by discussing the matter in depth with all selected interview participants.

The literature (both practice and academic) in relation to appraisal tools for SCP activities is very limited. Therefore, this identified a gap in the literature and informed objective four, which links to the development of such a tool as one of the academic contributions of this research.

The literature review addressed the research objectives by gaining an understanding of the evolution of CSR and SCP and the definitions that emerged over time as a result. The review described how the current economic landscape and the COVID-19 pandemic affect corporates and charities alike. The review closely analysed existing appraisal tools, measuring tools, rating tools and frameworks for CSR and SCP. By doing so, the groundwork was laid to commence the next sections of this study, the establishment of a guiding philosophy and selection of methodology and research strategy.

### **Gaps in the literature**

This study found that most literature (both academic and grey) relating to CSR and SCP mostly focused on larger corporates and not on SMEs. The study found a gap in the literature when defining CSR and SCP, assessing how SME's manage CSR and SCP, and studying the appraisal tools for SCP for SME's

<b>Author &amp; Year</b>	<b>Title</b>	<b>Key gaps</b>	<b>Filling the gap</b>
Elkington (1999)	Triple bottom-line reporting: looking for balance.	Elkington's definition focus on a company's social, environmental and economic impact but not the philanthropic element.	As part of research objective two, the researcher has questioned interview participants extensively with regards to defining CSR and SCP
Crane (2015)	<i>Managing corporate citizenship and sustainability in the age of globalization</i>	The focus is on larger corporates and does not include SME's	The researcher has questioned interview participants extensively with regards to how they manage their CSR and SCP activities
World Business Council for Sustainable Development (WBCSD) (2020)	CTI (Circular Transition Indicators) Framework	This framework is not suitable for use by SME's as it is labour intensive and costly	Research objective four of this study addressed this gap and was met by the contribution of a bespoke Appraisal Tool of SCP for SMEs

## **Chapter 3 – Methodology**

### **3.1 Introduction**

The following chapter will discuss the guiding philosophy of this study and introduce the research methodology utilised. Included are the methods of research to be employed in the study. As such, the core elements include the research method and design, the role of the researcher, ethical consideration, sampling, data collection, data analysis, and reliability and validity.

#### **Problem definition**

*What are the current approaches to appraising strategic management of Corporate Philanthropy (CP) in small and medium enterprises (SMEs) in terms of impact, and what approach could be proposed to assist SMEs to appraise CP?*

The researcher, who has extensive experience in working in the charity and CSR sector, was of the belief that charities and community organisations might need to rethink their approach to fundraising from an entrepreneurial perspective. Philanthropic activities were often not managed, appraised, or even documented. It is believed that a strategic approach to CP might increase the impact it has on both the community and company. The literature review revealed that finding ways to manage and appraise CP has been severely neglected by academics (Liket & Maas, 2016; Kubičková, 2018). Most appraisal tools focus on CSR (Fernandez-Feijoo et al., 2014). This study researched how organisations practised and appraised their CSR and SCP. It is believed that a strategic approach to CP could increase the impact it has on the community. It was anticipated that this research could echo the findings of Kubičková (2018), who, while doing a review of current literature on strategic philanthropy, found that turning CP into managed projects benefited both society and corporations alike.

The central phenomenon of this study is the way **key decision makers** manage CSR and CP. The impact of utilising separate appraising tools for these disciplines will be observed by focusing on the impact the relevant projects have on the community and the organisations' corporate objectives. The research question and objectives are as follows:

#### **Research Question**

*What are the current approaches to appraising strategic management of Corporate Philanthropy (CP) in small and medium enterprises (SMEs) in terms of impact?*

#### **Research objectives**

1. *To explore the definition of SCP and contrast how the definition of SCP is different from the definition of CSR.*
2. *To investigate how entrepreneurs and decision makers manage CSR and SCP projects and what effect their own ethos has on this process.*
3. *To understand the influence that the COVID-19 worldwide pandemic had on company decision making with regards to philanthropic activities.*
4. *To explore approaches to assist SMEs to appraise CP and to develop a bespoke Appraisal Tool for SCP, which allows organisations to appraise the impact of their SCP projects for themselves and the community.*

### **3.2 Research design and strategy**

A research design or strategy is the plan of a researcher on how she or he will go about to answer their research questions. It is the link between a researcher's philosophy and their choice of methods to gather and analyse data (Denzin & Lincoln, 2011). It is very important for business and management researchers to understand the commitments linked to their philosophies and choice of research design (Johnson & Duberley, 2003). These choices are not straightforward, as business and management researchers cannot agree upon one best strategy or philosophy (Saxberg, 2004).

#### **A phenomenological qualitative approach**

A phenomenological approach was chosen for this study. Moustakas (1994) asserted that "phenomenology seeks meanings from appearances and arrives at essences through intuition and reflection on conscious acts of experience leading to ideas, concepts, judgments and understanding" (Moustakas, 1994, p. 50).

A phenomenological study "describes the meaning for several individuals of their conscious, lived experiences of a concept or phenomenon," (Creswell, 2009, p. 57). Phenomenology developed as a philosophical concept from the seminal works of Heidegger (1962), Husserl (1962) and Merleau-Ponty (1962). It emerged as a relevant research approach within the area of the qualitative methodology (Ehrich, 2005) and the fact that it describes the essence of human experience makes it a great tool for researchers working in the field of management (Ehrich & Knight, 1998). When a reader completes the reading of a phenomenological study, they should feel that they have a much better understanding of what it is like to take a walk in the subjects' shoes (Polkinghorne, 1989). The reader is given insight into the factors influencing the decisions of entrepreneurs with regards to CP and what impact COVID-19 had on this process.

This study was developed as a phenomenological study of CP, as it paints a picture of how CSR and philanthropy are managed by key individuals in small and medium businesses and the motivations behind their decision making. It is for this reason that the researcher took a qualitative approach instead of a quantitative approach. Qualitative research is based on the belief that knowledge is constructed by people in an ongoing fashion as they engage in and make meaning of an activity, experience, or phenomenon (Saunders & Lewis, 2017).

As such, the researcher employed a qualitative phenomenological study approach to examine how the strategic management of CP leads to the ability to measure its impact on communities. The researcher used semi-structured interviews as a single data collection method. This is known as a mono method qualitative study (Saunders et al., 2015).

A quantitative approach, on the other hand, was not considered as the appropriate method. A careful evaluation of both the literature and research objectives revealed that the statistical characteristics of the quantitative method could not clearly explain the understanding of human experience (Creswell, 2009). Quantitative methods involve mostly the use of numerical data and statistics (Saunders et al., 2015). Quantitative research is generally associated with positivism, where the focus is on

strictly scientific empiricist method designed to yield pure data and facts, not affected by human bias (Saunders et al., 2015). Positivism is based on the belief that knowledge is pre-existing, waiting to be discovered (Merriam & Tisdell, 2016). Quantitative research is usually associated with a deductive approach, which is a key element of scientific approaches for building of knowledge (Cameron & Price, 2009) and generally associated with positivistic and experimentalist philosophies and methodologies (Cameron & Price, 2009; Stokes & Wall 2014). As mentioned before, this method was deemed unsuitable for purpose by the researcher; instead, the qualitative method lends itself to an inductive and interpretivist approach and thus allows for the development of a richer theoretical perspective than what already exists (Stokes & Wall, 2014; Saunders et al., 2015).

The inductive approach was deemed suitable for this research project as it involves relying completely on the experiences of participants whereas deductive approach relies on a pre-set framework. (Braun and Clarke 2013; Bradley et al., 2007; Thomas, 2006). As the findings of inductive research arise directly from the data obtained from interviews with participants, it was deemed suitable for this project, which aims to understand the lived experiences of decision makers dealing with CSR and SCP activities. (Schüssler et al., 2014)

An inductive approach tells us a lot about the researcher, as she believes that knowledge and the understanding of situations are shaped by people's beliefs and perceptions. She sees her role as being a subjective researcher (Letherby et al., 2013). Data collection was undertaken in small samples by means of semi-structured, in-depth interviews (discussed in more detail under 'Data Analysis' and 'Sampling'). The researcher understands the subjectivities at play in these processes (Kuhn, 1970; Bell & Bryman, 2007; Whittle, 2007).

Interpretivism developed as a critique of positivism (which is mostly related to quantitative research and only focuses on scientific facts) and emerged in early- and mid-twentieth century. Interpretivists, like the researcher of this study, believe that rich and valuable knowledge will remain undiscovered if the phenomena are only viewed through a scientific lens (Saunders et al., 2015). It is for this reason that many interpretivists lean towards theories of social constructivism (Stokes & Wall, 2014).

Saunders et al. (2015) also argue that the interpretivist perspective complements and is "appropriate for use" in relation to business and management research. Business situations are complex; this is especially true in the fields of CSR and philanthropy, which are constantly evolving (Kubíčková, 2018). The aim of the research was to gain new understanding and interpretations of CP by looking at it from the perspective (or "lens") of key decision makers and key decision makers. It was thus vital for the researcher to adopt an empathetic stance.

The central phenomenon of this study is the management and appraisal of SCP, when considered separate to that of CSR. A phenomenological study seeks to understand the essence and the underlying structure of such phenomena (Merriam & Tisdell, 2016) and so, this approach appears to be appropriate for this study.

As part of this philosophical approach i.e., phenomenology, the researcher aims to identify core themes relevant to the phenomena experienced by the research participants (Creswell, 2009). Qualitative phenomenological studies are common in

business and management research. Van der Mescht (2004) pointed out that phenomenology creates the opportunity for “starting new insights into the uniquely complex processes.” This factor plays an important role in this study, as this study aims to design a new Appraisal Tool specifically for the purpose of appraising SCP.

### 3.3 Sample selection

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Prior to conducting the actual interviews, the researcher had to select a sample of potential candidates to interview as part of the study. There are several ways researchers can approach the sampling process. The researcher of this study chose to use “snowballing” and purposeful sampling as methods of selecting a sample. Snowball sampling involves a steady build-up of a sample through referrals (Baltar & Brunet, 2012). Due to a personal contact – also called a convenience sample (Zhu et al., 2005) – the researcher was aware of an organisation that had a strong reputation in this area: the company interviewed for the key informant interview. Through these contact and other networks, more companies were approached, growing the sample size, and thus creating the snowball effect (Saunders et al., 2015; Easterby-Smith et al., 2018). These contacts were more open to participate in the study, as they were approached on recommendation of someone they knew. The researcher was linked to a department, within their university, which held a yearly event recognising businesses in the community. Several participants were sourced from the list of candidates nominated for awards at this annual event. The researcher also approached potential participants within her own network, utilising LinkedIn to make the initial contact.

Using snowballing as a sampling technique ensured that the right number of participants were sourced. The research made use of purposeful sampling to ensure that different sectors are represented by the selected participants. (Koerber and McMichael 2008). In this research project these sectors included the construction industry, service industry, educational industry and entertainment industry. (Higginbottom, 2004)

The researcher had a short list of criteria, which potential participating companies needed to adhere to. The criteria ensured that the sample had certain elements in common, such as company size and geographical reach. It also ensured that participants had some common ground with the researcher and the project, which in this case was philanthropy and CSR. The criteria were as follows:

- Company size: 1 to 249 employees
- Main base located in the UK
- A proven record of CSR and/or philanthropic activities, which could include involvement with community projects
- Companies must be established prior to 2017 and still be a viable concern

The researcher was, however, aware that sourcing a sample this way could cause unpredictability, as the current contact and participants might suggest potential participants who do not fit the criteria set out by the researcher. This was, however, not an issue, but it did result in the process of gathering data feeling like a continuous emergent story (Malterud et al., 2015; Stokes & Wall, 2014). The researcher conducted nine successful in-depth interviews. Studies which have a deductive approach will normally have a much larger sample size, but for an inductive



interpretive approach such as this study, the sample size is normal (Braun and Clarke 2016; Stokes & Wall, 2014). Gathering a large number of participants does not guarantee credibility of a study; in the case of qualitative research, it is especially not the case. According to Braun and Clarke (2016) the bigger the sample size the higher the risk of not doing justice to the complexity of the data. The researcher choice of sample size was also effected by time and financial constraints.

No individual interview should be seen as superior to another (Saunders et al., 2015). When choosing the size of this sample, the researcher had to be especially aware of the limited time and resources. Conducting qualitative research interviews and analysing them as part of the process of data analysis is very time consuming. (Saunders et al., 2015; Easterby-Smith et al., 2018). The process of transcribing semi structured interviews is especially time consuming. Some online meeting platforms like Microsoft Teams provide transcription facilities yet these were not accessible by the researcher's assistive technology software like screen readers. As a doctoral student the researcher had to work within a set time frame and had to employ good time management skills. (Braun and Clarke 2016)

**Table 3.1 – Sample selection and sources**

<b>Participant</b>	<b>Industry</b>	<b>Job title</b>	<b>Source</b>
Participant 1	Flooring industry	Managing Director	Referral from existing participant
Participant 2	Education industry	Owner/Operations Director	Annual university event candidate list
Participant 3	Consultancy industry	Owner/Consultant	Annual university event candidate list
Participant 4	Printing industry	Managing Director	Annual university event candidate list
Participant 5	IT industry	Owner/Managing director	Researcher's own network
Participant 6	Transport industry	Owner/Director	Candidate list
Participant 7	Performing arts industry	Owner/Development Director	Researcher's own network
Participant 8	Construction industry (industrial surfacing)	Stakeholder Engagement Manager	Referral from existing participant
Participant 9	Construction industry (roads and highways)	Group Social Sustainability Manager	Key informant

### 3.4 Qualitative research interviews

There are many methods by which a researcher can collect qualitative data. These include (amongst others) interviews, questionnaires, and focus groups. A research interview is a purposeful discussion between the researcher and selected interviewee, and a very popular method used by researchers (Gubrium & Holstein, 2012; Easterby-Smith et al., 2018). Interviews consist of a series of questions exploring a specific topic or experience (Charmaz, 2014). A qualitative research interview gathers detailed

information of how the interviewee experiences certain phenomena (Kvale & Brinkmann, 2009). It allows the researcher to see the research topic (which in this case is the phenomena of Corporate Philanthropy) through the eyes of the interviewee (King et al., 2019). Interviews provide the opportunity to discover, reflect on and understand lived experiences (Kvale & Brinkmann, 2009; Tracy, 2019).

Some researchers opt for using questionnaires to collect data, as this produces precise and specific data. A tool such as this is not ideal for this study, as the researcher hopes to gain insightful explanations to allow for the understanding of the phenomenon, as well as more lengthy responses to questions. Interviews are far better suited to achieve these objectives (Quinlan, 2011).

Using personal oral interviews when appropriate, rather than questionnaires, could result in a higher response rate (Saunders et al., 2015). The phenomena studied in this research project are more suited to a flexible research approach, as each participant will have a varied response. The definitions of CSR and CP have been debated for decades. The implementation and management of these concepts differ from company to company. This results in the possibility of a very rich set of data, which cannot be discovered by using rigid tools such as questionnaires.

Phenomenological research interviews are beneficial as a method to gather qualitative data for many other reasons, including:

- Data is rich and descriptive. This is a key element for this study, as the topic of CP is not only affected by business strategy but often also by beliefs and personal motivations of the decision maker involved.
- Interviewees can elaborate at length about their own personal perspective with regards to philanthropy.
- The interviewer has the opportunity to pick up on nonverbal cues from participants, which would not be possible by using a written questionnaire.
- They allow the researcher to discover the meaning and structure behind the experience of the interviewee (Saunders, et al., 2015).

These types of interviews have different degrees of structure, ranging from unstructured to semi-structured and fully structured (Stokes & Wall 2014; Saunders et al., 2015). Structured interviews are more suited for deductive research. Using structured interviews with closed questions might seem, at first, an easy way to gain specific data. It will, however, not be suitable for this study, as it will only provide rigid results without richness and quality (van Stel et al., 2012).

Deductivism is key to scientific methods to build knowledge, as it is based on existing theory (Cameron & Price, 2009) and is associated with positivistic and subjectivist philosophies. In the majority of cases, a deductive approach will make use of larger samples and statistical data. This study is underpinned by a philosophy of subjectivism and interpretivism, which in most cases is associated with inductivism. Inductivism sees the interaction between researcher and participants as a key element in the building of new knowledge (Stokes & Wall, 2014).

The inductive, interpretivist nature of this study is much better complemented by utilising semi-structured, in-depth interviews. It allows the interviewees an opportunity

to discuss and reveal detailed information in relation to their experience in managing CSR and SCP. This inductive method of data collection also considered the subjective relationship and communication between the researcher and the interviewee (Sayer, 2011).

The researcher adopted an interpretivist philosophy and attempted to gain understanding of the meanings that decision makers ascribe to certain phenomena. Using semi-structured interviews and probing questions resulted in deeper and more meaningful data being collected. This was, for example, evident in the wide interpretation of the terms CSR and CP by interviewees. No two participants had the same definitions for these disciplines. The use of open questions resulted in the discussion moving into areas not previously considered, especially in relation to the effect of the international pandemic, COVID-19. This interpretivist approach highlighted the fact that the interview data was produced by both the views of the interviewee and researcher and was thus socially constructed (Denzin & Lincoln, 2000; Atkinson et al., 2007).

Conducting semi-structured, in-depth interviews had the following benefits as well:

- It was possible to use a combination of structured and unstructured formats as well as open and closed questions. The approach allowed for fluidity and flexibility (King et al., 2019).
- It allowed for the collection of specific and systematic data (Aarikka-Stenroos & Jaakkola, 2012).
- It suited the purpose of the research, which was to gain deep insight into the management of CP.
- It gave the researcher the opportunity to build a relationship of trust with each participant, which resulted in the gathering of even richer data.
- The fact that the interviews had a set time limit allowed for the interviewer and interviewees to book the specific time slots in their already busy schedules.
- This form of interview allowed for questions that were both complex and open ended (Sayer, 2011).
- It allowed the interviewer to alter the order and sometimes even the content of questions during the actual interview (Saunders et al., 2015).

Speer (2002) states that data that is collected naturally could be more reliable and authentic. Contrived data is normally gathered by means of a set experiment, which would not have been suitable to answer the research questions in this study. Instead, the researcher used open-ended questions as part of semi-structured interviews. The use of open-ended questions holds the following benefits:

- The questions are easy to understand.
- The questions are clear.
- The questions reduce the possibility of bias taking place during the interviews (Speer, 2002; Saunders et al., 2015; King et al., 2019).

Using open-ended questions had the advantage that interviewees were able to give varied answers and give a personal account of their experiences. Interviewees were also given the opportunity to elaborate on their comments (Stokes & Wall, 2014).

In preparation for the interviews, the researcher drew up an interview guide with selected topics in line with the research questions and objectives (please see Appendix C). These main topics were complemented with possible prompts and supplementary questions (Bell & Bryman, 2007). The interview guide for this qualitative research project is not set in stone and questions do not need to be asked word for word or in a specific order. According to Easterby-Smith et al. (2018), when creating an interview guide, a researcher should keep the following in mind:

- Think how respondents might understand and feel about certain questions.
- Unlike research questions, interview questions should avoid theoretical concepts and industry jargon. This is especially true in the fields of CSR and CP, as was shown repeatedly in the literature review.
- Natural conversations are often built around stories. It is beneficial to keep this in mind when developing an interview guide. Using examples to broaden the understanding of the questions avoids them being too leading.
- When abstract concepts like social citizenship and philanthropy are discussed, ensure that the interviewee has a clear understanding of what the interviewer means by these concepts.
- Interviewees must be able to respond to questions in a spontaneous manner. Be careful of making questions too difficult and add examples and explanations where possible.
- The interview guide should remind the interviewer to ask for consent from the interviewee to be interviewed and recorded.

The sources for these topics for the interviews and questions came from the literature review (for example questions related to how participants defined CSR and SCP), the researcher's own personal knowledge and experience in the field of CP (for example, questions relating to resource allocation to SCP activities), and informal interviews with individuals with experience in the area being studied (King et al., 2019). Kallio, (2016) states that the interview guide, all though offering structure should not be set in stone. This allows for a range of answers to related to one question. (Holloway & Wheeler 2010), The creation of this interview guide was constantly evolving during the interview process as new prompts were added, as well as possible new topics (Easterby-Smith et al., 2018), especially those related to the impact of COVID-19 on the management of CP. The following questions and prompts were added which resulted in interview guide producing richer data. (Appendix C):

- Question 1.6- Were these achievements part of the original objectives when planning this project?
- Question 3.1- Examples of elements that could be appraised by a new appraisal tool for SCP.
- Question 4.2 – 4.4 Added prompts (changes to giving in the various areas) – Resource Allocation, Beneficiary selection, Geographical area.

Questions were developed not with the main goal of guiding responses but rather to stimulate conversation. Qualitative research interviews should not be seen as a mere process of data extraction but rather a meaningful, in-depth conversation (Easterby-Smith et al., 2018).

As part of her preparations, the researcher had to reflect on her own experiences, with a view on highlighting potential areas of prejudice and presuppositions. All researchers have some amount of understanding of the research topic, even before any questions have been asked (Jones, 1980). This process of avoiding judgement has been coined as “epoche” by Moustakas (1994, p. 33). It is also sometimes referred to as “bracketing” (King et al., 2019). This process was very necessary, as the researcher worked in both the charity and CSR management sector for over 15 years. A realist approach to creating the interview guide would have resulted in a much more structured process, with little flexibility. The data gathered would have been less rich and too rigid for the purpose of this study (King et al., 2019). An extreme method on the opposite end of the spectrum would have been to use only some topic headings. Although this would help to avoid presuppositions, it would have possibly resulted in interviews changing into casual conversations (Gubrium & Holstein, 2012).

One of the most important characteristics of a qualitative research interview is the relationship between the researcher and the interviewee. In quantitative research, the interviewee is seen as the research subject but in qualitative research, the interviewee is seen as a participant, who shapes the course of the interview (King et al., 2019). The researcher can also keep the participant well-informed as to what the aims of the study are and what she hopes to accomplish by conducting the interview (Saunders et al., 2015). To gain trust, the researcher corresponded via email with each participant prior to the interview, as well as contacting them via phone. This allowed for building of relationships and the answering of any questions prior to the actual research interview. The researcher would do well to be familiar with the interviewees' norms of behaviours (Conti & O'Neal, 2007; Stephens, 2007).

Synchronous mediated interviews (where interviewer and interviewee communicate at the same time) are more advantageous than asynchronous interviews (for example, where an interviewee transcribes his or her own answers), as asynchronous interviews have a higher dropout rate and data sources are not as rich as in face-to-face interviews (O'Connor & Madge, 2004). Asynchronous interviews can also be more affected by distraction and sudden dropout (Easterby-Smith et al., 2018; Tracy, 2019).

Interviews can take place on various platforms, including face to face, via phone or via the internet. Conducting face-to-face interviews would have been the researcher's first choice, as it is easier to build trust and rapport with each participant. Face-to-face interviews also allow for the interviewer to pick up on nonverbal cues, such as facial expressions and body language. Unfortunately, due to the international pandemic, COVID-19, undertaking face-to-face, in-person interviews was not possible. The alternative was to do the interviews via a web-based meeting application, such as Zoom or Microsoft Teams. As Microsoft Teams is the preferred platform used by the university, the researcher opted for this option too (Cassell & Symon, 2011).

Undertaking interviews online via Microsoft Teams had several advantages for this study:

- Recordings were done via the platform in a secure manor. (Grey et al, 2020)

- Recordings were not just in audio format but in visual format, so the interviewer was still able to pick up on previously mentioned nonverbal cues. (Grey et al, 2020)
- The researcher could review the video recording as many times as was needed and could thus ensure that no contributions to data were missed.
- Online meeting allowed for more flexibility in relation to arranging the date and time, as evenings and weekends were an option too. (Grey et al, 2020)
- Logistical factors such as distance, geographical location and travel, are removed (Grey et al, 2020; Hai-Jew, 2015; Sedgwick & Spiers, 2009; Winiarska, 2017).
- Once trust had been built between the researcher and the interviewee, this platform could also be used to conduct follow-up interviews (Easterby-Smith et al., 2018).
- Participants feel more comfortable as they choose their own setting.
- Online meetings ensure the safety of both the interviewer and participate especially during the pandemic. (Grey et al, 2020).

Disadvantages in using Microsoft Teams to perform the online interviews were:

- Some participants were unfamiliar in using certain aspects of the software and had to be guided at the start of the interview. This was time consuming for the researcher.
- Recordings could only be done by the person who sent the invite link. Invite links sent by the participant could not be used, which led to some confusion during pre-interview communications.
- Some participants were not familiar with accessing a link to Microsoft Teams sent via a calendar invite and had to be guided in doing so, which was also time consuming for the researcher.
- All though there are less costs due to the fact that no travel is necessary when meeting online, there may be costs involved to purchase software or hardware. Some online meeting platforms offer a free membership, but this usually comes with time restrictions and availability of certain features. (Grey et al, 2020)
- The interviewer might experience difficulty in setting up the meeting or with issues with an unstable connection. (Grey et al, 2020)

### 3.5 Conducting the interview

According to Saunders et al. (2015), a successful interviewer needs a specific skill set and personal attributes. She/he needs to be sensitive, empathetic and a good listener. The interviewer needs to make the interviewee feel at ease and have the skill to guide them through the process without helping them. The interviewer needs also to be listening to what is not said and pick up any cues from the interviewee by means of body language and mannerisms (Charmaz, 2014). Interviewers should guard against assuming too soon that an understanding on a certain subject has been reached. This can be done by summarising what has been said, also known as the process of "testing out" (Easterby-Smith et al., 2018). To get more from certain questions, the researcher used what is known as the "laddering up technique." This technique facilitates a platform for an interviewee to reveal more about the question asked and, in some instances, reveal their value system (Wansink, 2003; Bourne & Jenkins,

2005). Utilising open “why” questions within the interview plays a key part in this process. The researcher did, however, take the advice of Easterby-Smith et al. (2018) to not overuse this element, as it could result in interviewees running out of answers. The researcher also used the process of “laddering down” by seeking examples and personal experiences from the interviewee.

Easterby-Smith et al. (2018) stated that during an interview, the researcher should be aware of issues that could have an impact on the quality and outcome of the interview. The following points he raised have been applicable in this study:

- Obtaining trust – this could be difficult in a one-off interview where the researcher and interviewee have not met before. In a situation like this, the researcher can obtain trust by being well prepared with adequate knowledge of the company, and by facilitating the interview in a professional and enthusiastic manner. (Charmaz 2017). Using the appropriate attitude and language – the researcher avoided mentioning too many definitions and theoretical concepts. The researcher was knowledgeable, having conducted the literature review. She was competent to conduct the interviews, given her previous employment background in philanthropy and CSR.
- Recording interviews – recorded interviews cannot be done without the explicit consent of the interviewee. Interviews were all held and recorded via Microsoft Teams. This allowed for the interviews not only to be transcribed but the researcher could make notes on nonverbal cues. As the researcher is visually impaired, she cannot take physical notes. A recording facility nullifies any challenges raised by this situation during interviews. Any issues with confidentiality relating to recording interviews are dealt with under 3.6 Ethics and data protection.

The researcher found her experience in interviewing a wide range of candidates as part of her master’s research dissertation contributed towards her ability to adhere to the above recommendations.

As suggested by Easterby-Smith et al. (2018), the researcher conducted an “informant interview” prior to interviewing the actual sample. The researcher selected a large UK-based construction company to interview. The interview was conducted using Microsoft Teams. The researcher had previous dealings with the CSR manager of the company, so access was gained easily. The company has developed its own CSR and SCP Appraisal Tool. This interview assisted the researcher by giving insight as to what questions to ask other participants and how to structure the interview. It helped to avoid making mistakes in the main interviews and asking inappropriate or unnecessary questions. Appendix A is an example of the data analysis of one of these transcribed interviews.

### **3.6 Ethics and data protection**

The success of any research project depends on an ethical framework being present (Farrimond, 2013; Saunders et al., 2015) and in recent years, gaining ethical approval has become essential (Bryman & Bell, 2007; Stokes & Wall, 2014). The researcher applied for ethical approval from the University of Chester Business School and was granted ethical approval (approval number: BRICC/19-20/4). Please see Appendix D for a copy of application and signed approval form. The aim of the ethical framework

is to echo the main ethical principles of the University of Chester and the Chartered Association of Business Schools, including:

1. Integrity and transparency
2. Respect and prevention of harm
3. Respect for intellectual property
4. Consent
5. Protecting privacy, ensuring confidentiality and maintaining anonymity

### **3.6.1 Informed consent**

As recommended by Vanclay et al. (2013) and Nishimura et al. (2013), the researcher made use of informed consent forms. Each participant was sent a copy of this form (see Appendix B) and was asked to read and sign it and send it back to the researcher. This was done for the following reasons:

- To allow prospective participants to indicate their wish to participate in the study and signing the form to do so (Zhou & Nunes, 2013)
- To enable the researcher to protect the privacy and confidentiality of the participant (Baines et al., 2013)
- The form provides information to participants with regards to how adherence to ethical standards and protecting the rights of the participants will be ensured (Chiumento et al., 2016)
- To inform participants of their right to participate as well as their right to withdraw at any point during the process (Gibson et al., 2013). This process can also be referred to as autonomy (Sales & Folkman, 2000). Autonomy is the process where the researcher creates opportunities for participants to say “no” to participating during any stage of the research process (Saunders et al., 2015)

The researcher followed the following process in order to obtain informed consent from participants:

- An introductory email was sent to prospective participants, in which the purpose of the study was explained and the criteria of participants to be interviewed set out (see Appendix E for an example of the email sent out)
- Once a prospective participant indicated their interest in the project, the consent form (Appendix B) was sent to them
- Once a signed copy of the consent form was received, and after answering any questions the participant had, a mutually convenient date was diarised for the interview
- A Microsoft Teams invite, with the appropriate link, was sent to the participant
- Participants were offered a copy of the completed transcript of their interview should they request so



### **3.6.2 Data protection**

The researcher is committed to treat all personal information of participants held in accordance with the Data Protection Act 2018, which stipulates, amongst others, the following principles:

- Use of data must be transparent and lawful
- Use of data is limited to what is necessary
- Data is kept securely and protected against unauthorised use
- Data is never passed on to any third parties

All interviews on Microsoft Teams were recorded, and participants were made aware of this and given the opportunity to raise any objection to this. Respondents were also informed of the fact that recordings would be destroyed upon completion of the research project.

All data, recordings and copies of consent forms are held on a password-protected hard drive linked to the researcher's laptop. No one but the researcher has access to this information until the mandated period of 10 years has passed and the documents will be destroyed. There are no hard copies of these documents, only electronic documents. Please see <https://www.gov.uk/data-protection> for up-to-date information on the Data Protection Act.

### **3.6.3 Anonymity and confidentiality**

The researcher endeavoured to follow the advice of Killawi et al. (2014) to protect the identity of the participants in this project, including their names, as well as the companies they represented. Prior to disseminating her work, the researcher ensured that no statements, words, or phrases would compromise any of the participants (Israel & Hay, 2006). This was done by assigning a number to each of the nine participants. According to Yin (2013), this contributes to the protection of the confidentiality of participants and respondent anonymity.

### **3.6.4 Avoiding harm to participants**

One of the main objectives of the implementation of a strong ethical framework when conducting a research project is to avoid harm to participants. The researcher followed the advice of Saunders et al. (2015) by being alert to the following potential problematic situations that might arise during a research project:

- Avoid misrepresenting what a participant has said in their interview
- Avoid revealing any sensitive information obtained during the interview to a third party
- Storing recorded sessions in a place where they cannot be accessed by unauthorised parties
- Avoid forwarding sensitive information contained in emails
- Avoid revealing email addresses of participants and using "bcc" when necessary

### **3.7 Chapter conclusion**

This chapter discussed the guiding philosophy and research methodology of this study. A phenomenological approach was chosen for this study and the researcher took a qualitative approach instead of a quantitative approach. Data collection was done by using small samples and semi-structured interviews as a single data collection method. The researcher aimed to identify core themes relevant to the phenomena experienced by the research participants (Creswell, 2009). By means of semi-structured interviews and probing questions, the researcher hoped to gain deeper, meaningful data. Due to the international pandemic, COVID-19, meeting face-to-face was not possible. The interviews were done via the web-based meeting application, Microsoft Teams.

The chosen methodology and research strategy allowed for the collection of rich and deep data. This data contributed towards addressing the research objectives by giving insight into how SMEs managed and appraised their CSR and SCP activities. The next chapter focuses on the analysis of this data.

## **Chapter 4 – Data Analysis**

### **4.1 Introduction**

All interviews were held via Microsoft Teams and were recorded. The audio files of these interviews were then carefully transcribed. All data collected, including contact lists, was kept securely in compliance with the Data Protection Act (see 3.6 Ethics and data protection for further guidance).

The researcher used this textual data to proceed with the process of analysing the data. There are many approaches to qualitative data analysis, including content analysis, grounded analysis (Watling & Lingard, 2012), visual analysis, discourse analysis (Taylor et al., 2014), and conversation analysis (Easterby-Smith et al, 2018). The researcher decided to use a combination of three approaches, namely Thematic Analysis, Template Analysis and Cognitive Mapping. Thematic Analysis was utilised by the researcher to identify and analyse themes, and she was then able to organise and describe her data (Braun & Clarke, 2013). The researcher incorporated the principles of Template Analysis by designing a template (table) to categorise the textual data (Saunders et al., 2015; King et al., 2019). Buzan (2004) stated that Cognitive Mapping is useful to identify structure and patterns in a data set. This researcher found this especially useful when analysing data obtained by way of her qualitative research interviews.

Next in this section, each of these approaches and the reasons why they were selected by the researcher will be explained. Following that is a detailed description of the process that was followed to implement these three approaches when doing the actual data analysis.

### **4.2 Research approach**

#### **4.2.1 Thematic Analysis**

##### **Approach A – Thematic Analysis**

Braun and Clarke (2013) stated that Thematic Analysis is useful as a method for identifying, analysing, and reporting patterns and themes within data. The researcher used it to organise and describe her data in rich detail. It was also useful, as it aided the interpretation of various aspects of the research topic.

The researcher used the '6 Phases of Thematic Analysis' by Braun and Clarke (2013) as a guiding framework when analysing the data from the transcribed interviews. The six phases can be described as follows:

*Phase 1 - Familiarisation with the data and identification of items of potential interest.*

The researcher reads analytically and critically through each data item (transcribed interview) individually. The researcher notes any items of interest and aims to be as inclusive as possible.

#### *Phase 2 - Generating codes.*

A decision on themes can only be taken after the researcher has immersed herself into the data. The researcher will code or label items of interest and then cluster codes together to generate themes. The researcher should repeat this process of coding several times. Two types of codes should be used: semantic codes, capturing obvious meanings, and latent codes, capturing ideas that are underlying.

#### *Phase 3 - Generate initial themes.*

The researcher starts to cluster similar codes together and organise the codes into potential themes by utilising thematic maps or tables. The researcher will also start to think about the relationship between themes and its links to the objectives and main purpose of the study.

#### *Phase 4 - Reviewing initial themes.*

At this stage, the researcher needs to ask the following questions related to each of the initial themes generated in phase 3:

- What is the quality of the theme?
- What are the boundaries of the theme?
- Are there enough meaningful data to support the theme?
- Are the data too diverse and wide-ranging?

The researcher must be able to let go of themes that do not fit. Not all themes generated at first will necessarily be useful. At this point, the researcher will start to finalise her thematic map or table.

#### *Phase 5 - Define and name final themes.*

At this stage, the researcher needs to name and describe each theme. The name of each theme should capture the key idea that it is about, and it should relate to the codes within it. This should contribute to determining the boundaries of the theme and what the central idea is. Braun and Clarke (2013) suggest that more than six themes will likely weaken the definition and will possibly make it overly complicated.

#### *Phase 6 - Produce the report.*

Writing the report consists of analytic commentary, data extracts and themes. The researcher will first finalise the order of the themes and will then select vivid and compelling examples of data for each theme. In this case, these would be the selection of quotes from participants. The researcher will relate the analysis to the research question and objectives, literature, and wider context.

### **4.2.2 Template Analysis**

#### **Approach B – Template Analysis**

As mentioned above in the 6 Phases of Thematic Analysis (Braun & Clarke, 2013) under phase 3 of theme generation, the researcher will make use of a table to organise generated codes under specific themes. Doing so incorporates the principles of Template Analysis. The key feature of Template Analysis lies within the name, namely the design of a template used to categorise qualitative data. In this study, it was the textual data: the transcriptions of the interviews (Saunders et al., 2015). King et al.

(2019) described Template Analysis as a coding approach aimed to identify themes in the data. Template Analysis is different to other approaches to analysing qualitative data in that it is more flexible in relation to how the template is created (Stokes & Wall, 2014). The researcher used the six phases of Braun and Clarke (2013) to do her data analysis, but she did also aim to be guided by the suggested steps of Template Analysis by King et al. (2019) and Saunders et al. (2015), which included:

- The identification of a priori codes: the main themes from the data that stand out before assessing the data in more detail. These might change throughout the process of analysis.
- Review the data (in this case, the transcriptions of the interviews) in detail.
- Marking segments of text that might relate to the research question.

#### 4.2.3 Cognitive Mapping

##### Approach C – Cognitive Mapping

Cognitive Mapping (also called mind mapping) is useful to identify structure and patterns in a data set. This is especially true when analysing data obtained by way of qualitative research interviews (Buzan, 2004; Ackermann et al., 2005; Valqui Vidal, 2007). The researcher utilised this approach not only when assessing the transcripts but also to structure the actual interviews, by using a large wall surface and adding note cards in different colours representing different a priori codes. This approach to data analysis is more flexible than other approaches, as it allowed the researcher to make any changes when needed (Stokes & Wall, 2014). The process of the researcher moving the paper notes around, building new ideas and ultimately creating a clearer, bigger picture in answer to the research question, is at the heart of the process of Cognitive Mapping. It is important to note that these decisions are guided by the beliefs, understandings, and perceptions of the researcher (Stokes & Wall, 2014; Easterby-Smith et al., 2018).

#### 4.3 Data analysis

##### The Process – Implementation of Approaches A, B and C

The researcher analysed the data by utilising three different approaches as mentioned above. The 6 phases of Thematic Analysis (*Approach A – Thematic Analysis*) from Braun and Clarke (2013) was used as a framework to organise the process. This process was backed up by following the guidance of King et al. (2019) and Saunders et al. (2015), especially when designing the template for the analysis (*Approach B – Template analysis*). Cognitive Mapping (*Approach C – Cognitive Mapping*) allowed for a flexible approach to coding and the development of themes. The researcher found that using only one of these approaches would not yield the same high quality of results and that the three approaches complement one another. The researcher also found that using three different approaches ensured that no data was overlooked. (Braun, and Clarke 2016; Leech, and Onwuegbuzie, 2007). Using three data analysis tools allows for the process of triangulation, which serves as a means to improve rigour of a research project as it allows for several vantage points. (Leech, and Onwuegbuzie, 2007; Schwandt, 2001). Triangulation can be accomplished when three data analysis tools are utilised. In particular, triangulation is viewed as involving the

use of multiple data collection tools (Oliver-Hoyo and Allen, 2006; Tuckett, 2005) Leech, and Onwuegbuzie, (2007) believe that the two main rationales for using multiple data analysis tools in qualitative research are representation and legitimation.

Once the researcher completed Phases 1, 2 and 3 of the 6 Phases of Thematic Analysis (Braun & Clarke, 2013) (*Approach A – Thematic Analysis*), she assigned a colour to each of the themes, as follows:

**Table 4.1 – Colours assigned to each theme**

Theme	Colour
CSR and SCP defined	Yellow
Ethos and publicity of corporate giving	Grey
Resource allocation	Green
Effects of Covid on corporate giving	Blue
Supply chain involvement	Orange
Development of a tool to appraise SCP	Purple

The colours were used in all three analysis methods which allowed for an overview of each theme. The researcher also chose to do this for the following reasons:

- The researcher is visually impaired, and working with bright colours is more accessible than using more complicated coding.
- The researcher believed that it would make the final document easier to read, as she would be referring to these colours in other chapters too.
- Shading was used in the cognitive maps to indicate data that had an impact on the design of the new Appraisal Tool.

During Phase 3 (*Approach A – Thematic Analysis*), the researcher incorporated the use of Template Analysis (*Approach B – Template Analysis*) (Saunders et al., 2015; King et al., 2019). After reading carefully through the transcriptions several times, the researcher started to recognise the emergence of different themes (Silverman, 2010). At this point, the researcher created a framework to make sense of the data (Fisher, 2010) (*Approach B - Template analysis*). This enabled the researcher to document themes and subthemes (codes). Besides being assigned a colour, each theme was assigned a number, and subsequently, so was each subtheme. As part of Phase 4 (*Approach A – Thematic Analysis*), the researcher noted how each theme linked to the different research objectives.

The table below shows how the researcher assigned each theme and subtheme a colour and how each theme relates to one or more research objectives. The themes in the table are also in the same order as they are in Chapter 5 – Discussion.

**Table 4.2 – Data analysis**

Theme number	Main themes	Subthemes	Research objective
1	Current theoretical	1. Theoretical definition of CSR and SCP	1

	definition of CSR and SCP	2. Evolving definitions of CSR and SCP from research	
2	Ethos and publicity of corporate giving	<ol style="list-style-type: none"> <li>1. Company ethos evolving over time</li> <li>2. The origin of company and individual philanthropic ethos</li> <li>3. A responsibility towards their local community</li> <li>4. Elements contributing to a philanthropic outlook and the traits of philanthropic entrepreneurs and decision makers</li> <li>5. Publicising philanthropic activity</li> <li>6. Financial gains because of a philanthropic ethos</li> <li>7. Staff buy-in into company ethos</li> </ol>	1, 2
3	Resource allocation	<ol style="list-style-type: none"> <li>1. Gifts and services in kind</li> <li>2. Donating staff time and personal time</li> <li>3. Apprentices</li> <li>4. Charity donations</li> <li>5. Charity events involving staff</li> <li>6. Awareness raising and education</li> </ol>	2, 4
4	Effect of COVID-19 on corporate giving	<ol style="list-style-type: none"> <li>1. The effect of the pandemic on day-to-day business</li> <li>2. The effect of the pandemic on planned fundraising activities and community projects</li> <li>3. Adjustments to CSR and SCP activities by: <ol style="list-style-type: none"> <li>a. Moving focus of philanthropic activities to local causes</li> <li>b. Moving fundraising activities online</li> <li>c. Supporting causes related directly to impact of the pandemic</li> </ol> </li> <li>4. Effect of the pandemic on company ethos</li> </ol>	3
5	Supply chain involvement	<ol style="list-style-type: none"> <li>1. Selection of suppliers and clients</li> <li>2. Social enterprise</li> </ol>	2, 4

6	Development of a tool to Appraise SCP	<ol style="list-style-type: none"> <li>1. Assessing if CSR and philanthropy can be measured</li> <li>2. How participants aligned their CSR activities with government and international standards</li> <li>3. The development and use of bespoke rating tools</li> <li>4. Developing future Appraisal Tools for SCP</li> </ol>	4
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As part of Phases 4 and 5 (*Approach A – Thematic Analysis*), the same colours and numbers were used when undertaking the Template Analysis of each transcribed interview. The table below is an excerpt from the analysis of the transcribed interview of participant 1 (*Approach B – Template Analysis*) (please see Appendix A for the complete document).

**Table 4.3 – Template Analysis of transcribed interview with participant 1**

Line number	Text	Theme number	Subtheme number	Research objective
5, 6	my vested interest in CSR has changed somewhat over the years so I've been in business	1	1.2	1
11-13	I've become a very different person and I understand the roles and responsibilities really. I tried to be the best in the industry, where now my view is let's be best the best for the industry, right?	2	2.1	2
54, 55	A national company won the project in Knowsley. It's a council funded project which meant the CSR score had to be really? Or it was weighted towards CSR not just concept and design	6	6.2	4
60-62	Because, honestly, I...CSR historically for me has been something that...something that people tend to write off as a tax break	1	1.1	1
67, 68	The national charities come along and to give them money, it's like well...where does that actually go?	3	3.4	4
96-98	Covid came around and we were unable to fulfil that	4	4.4	3



	commitment. For us, it didn't mean our work with the charity to stop. So, it just meant that where we thought as a corporate entity, they need just cash, well then you realise it's not just that.			
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The first column contains the line number from which the text in the transcription originates from. The second column contains the actual content/text. Columns three and four show the number of the theme and subtheme the text relates to, and the final column contains the number of the research objective or objectives the material is linked to.

As part of Phase 6 (*Approach A – Thematic Analysis*), the final report was completed (see Chapter 5). The researcher selected quotes from participants as compelling examples of data for each theme. Table 4.4 shows how many quotes were used per participant. This shows that data was evenly spread across all nine participants, with the only exception being the key informant interviewee (participant 9).

**Table 4.4 – Quotes per participant used in data analysis**

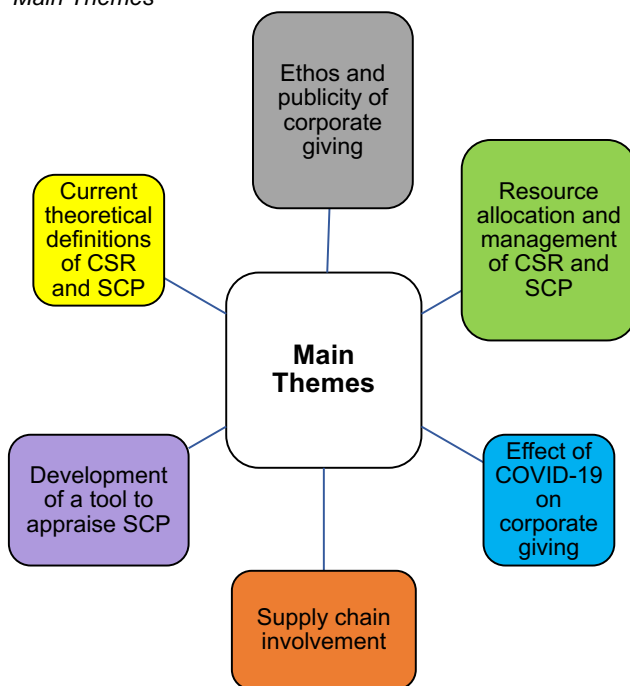
Participant	Number of quotes
Participant 1	8
Participant 2	8
Participant 3	11
Participant 4	10
Participant 5	5
Participant 6	8
Participant 7	7
Participant 8	6
Participant 9 (key informant)	15

To organise the themes and subthemes, the researcher again made use of Cognitive Mapping (*Approach C – Cognitive Mapping*). Below is the main mind map and a mind map for each theme with its relevant subthemes. The same diagrams are also used in Chapter 6 (Contribution), but the reader will note that in that chapter, certain sections are shaded. This indicates where data had an impact on the design of the SCP measuring tool discussed in full in Chapter 6.

**Main Mind Map – (Figure 4.1)**

This mind map combines all six mind maps and in turn depicts each theme with the relevant subthemes. Each theme is presented in the relevant colour as discussed in Table 4.1. It is important to note that in each mind map (Figures 4.2-4.7), the centre block with the text in bold depicts the main theme and the surrounding numbered blocks contain the subthemes.

Figure 4.1 – Main Themes



#### 4.3.1 Theme 1 – (Figure 4.2)

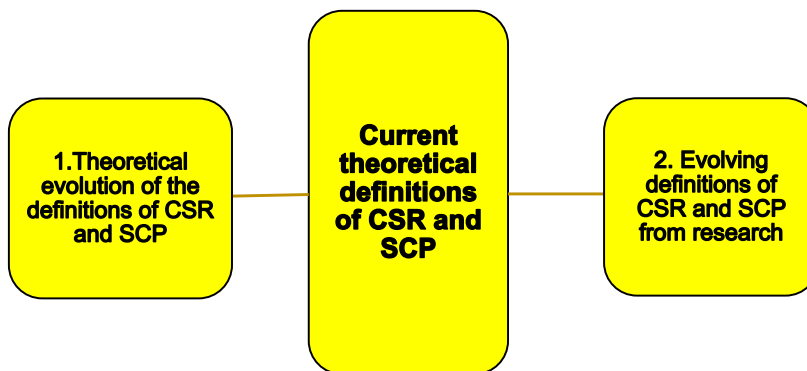
This theme focused on how participants defined CSR and SCP and how these definitions evolved over time according to academic literature.

**Main theme** – Current theoretical definitions of CSR and SCP

**Subtheme 1** – Theoretical evolution of the definitions of CSR and SCP

**Subtheme 2** – Evolving definitions of CSR and SCP from research

Figure 4.2 – Theme 1



### 4.3.2 Theme 2 – (Figure 4.3)

This theme focused on how company ethos evolves over time, the origin of individual and company ethos, and the traits of a philanthropic entrepreneur. It also focused on how company ethos linked with a responsibility to serve the local community and affected decisions made related to philanthropic activities. It looked at the debate of whether philanthropic activities should be publicised and whether it is ethical to gain financially from these activities.

**Main theme** – Ethos and publicity of corporate giving

**Subtheme 1** – Company ethos evolving over time

**Subtheme 2** – The origin of company and individual philanthropic ethos

**Subtheme 3** – A responsibility towards their local community

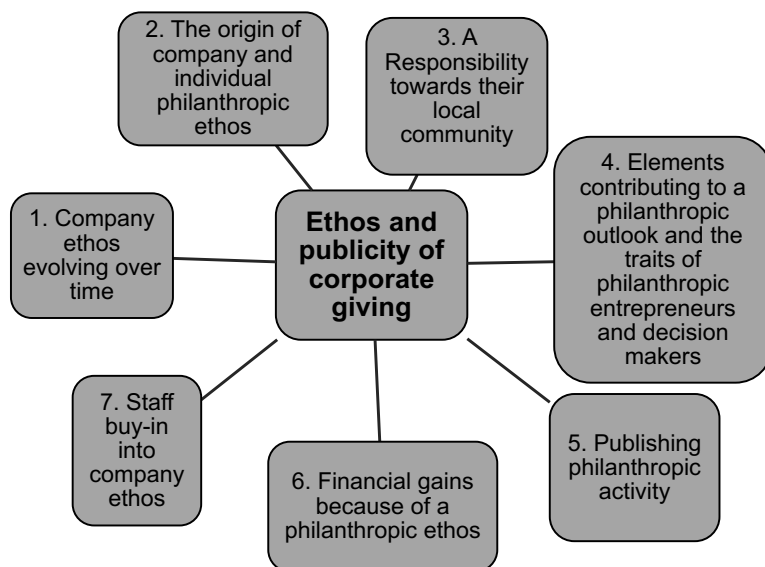
**Subtheme 4** – Elements contributing to a philanthropic outlook and the traits of philanthropic entrepreneurs and decision makers

**Subtheme 5** – Publicising philanthropic activity

**Subtheme 6** – Financial gains because of a philanthropic ethos

**Subtheme 7** – Staff buy-in into company ethos

Figure 4.3 – Theme 2



### 4.3.3 Theme 3 – (Figure 4.4)

Companies do not only support charities and community organisations through cash donations. A wide range of resources are allocated to CSR and SCP activities. Each of these is discussed as a separate subtheme.

**Main theme** – Resource allocation and management of CSR and SCP

**Subtheme 1** – Gifts and services in kind

**Subtheme 2** – Donating staff time and personal time

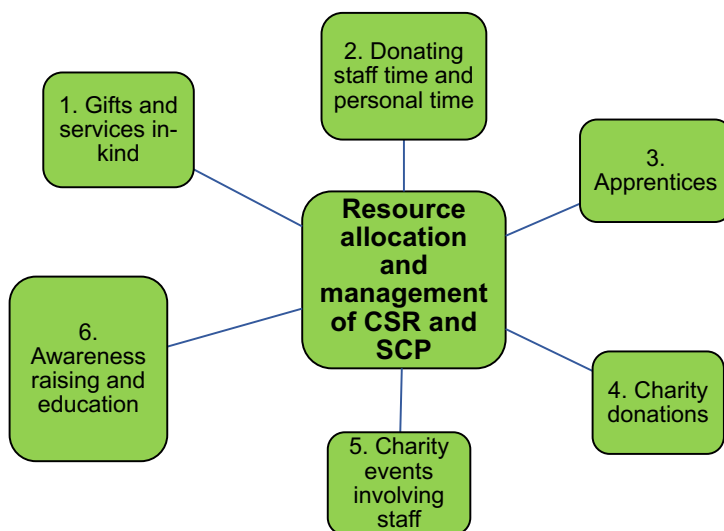
**Subtheme 3** – Apprentices

**Subtheme 4** – Charity donations (including sponsorships and matched giving)

**Subtheme 5** – Charity events involving staff

**Subtheme 6** – Awareness raising and education

Figure 4.4 – Theme 3



#### 4.3.4 Theme 4 – (Figure 4.5)

COVID-19 had a great impact on businesses across the globe, and as a result, also on SCP and CSR activities and company ethos. Events and projects had to be cancelled but companies adjusted to the unique circumstances.

**Main theme** – The effect of COVID-19 on corporate giving

**Subtheme 1** – The effect of the pandemic on day-to-day business

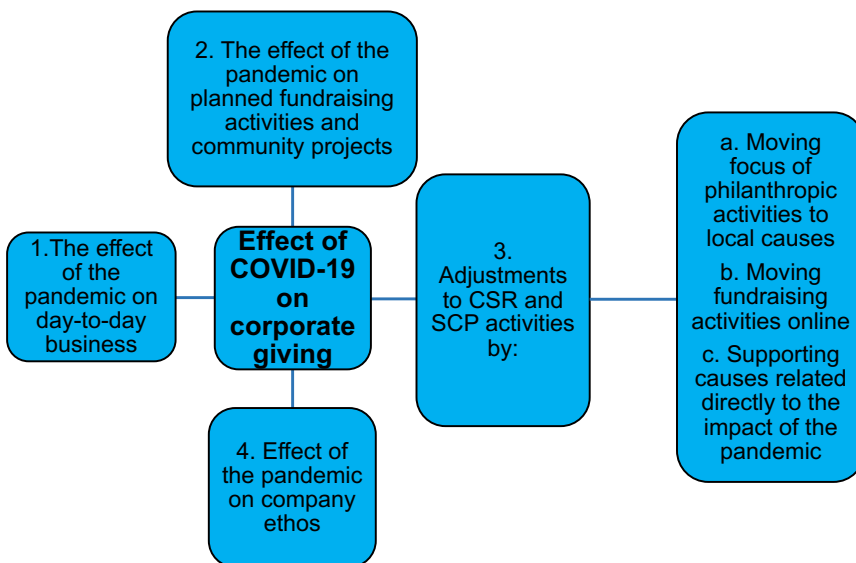
**Subtheme 2** – The effect of the pandemic on planned fundraising activities and community projects

**Subtheme 3** – Adjustments to CSR and SCP activities by:

- a. Moving focus of philanthropic activities to local causes
- b. Moving fundraising activities online
- c. Supporting causes related directly to impact of the pandemic

**Subtheme 4** – Effect of the pandemic on company ethos

Figure 4.5 – Theme 4



#### 4.3.5 Theme 5 – (Figure 4.6)

Participants agreed that suppliers were preferred if they had the same social values as their company and were actively encouraged to participate in their CSR and SCP activities. Social enterprise was also viewed as a possible way to build stronger communities.

**Main theme** – Supply chain involvement

**Subtheme 1** – Selection of suppliers and clients

**Subtheme 2** – Social enterprise

Figure 4.6 – Theme 5



#### 4.3.6 Theme 6 – (Figure 4.7)

Some existing measuring tools are used by business owners, but a need for a tool specifically for small and medium business was identified.

**Main theme** – Development of a tool to measure SCP

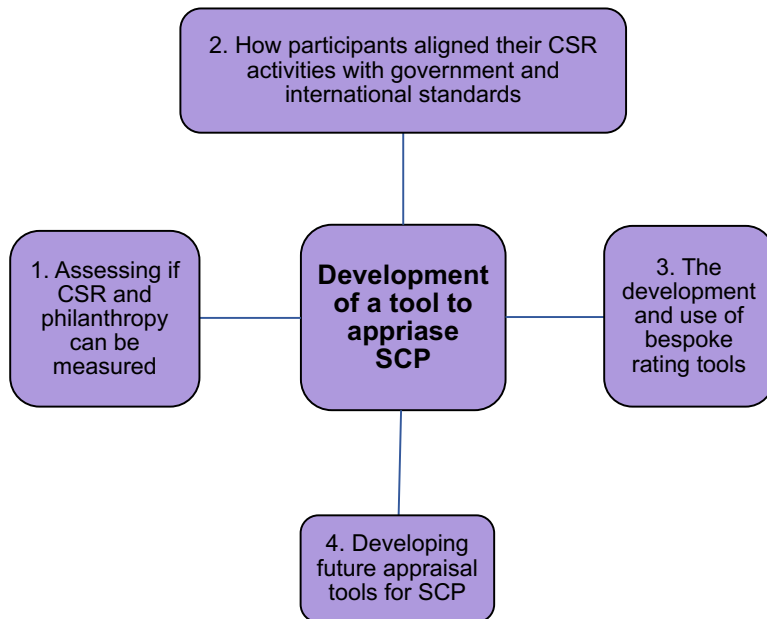
**Subtheme 1** – Assessing if CSR and philanthropy can be measured

**Subtheme 2** – How participants aligned their CSR activities with government and international standards

**Subtheme 3** – The development and use of bespoke rating tools

**Subtheme 4** – Future appraisal tools

Figure 4.7 – Theme 6





#### **4.4 Computer-assisted qualitative data analysis software (CAQDAS)**

There are many CAQDAS packages available to researchers to assist them with the process of analysing qualitative data. The researcher has, however, decided not to make use of these tools for several reasons. The software is costly, and it will take a lot of time for the researcher to be trained to use it effectively. As the researcher has a visual impairment, she would first have to investigate if any of the software packages available are accessible for blind users via assistive technology. This too can be a lengthy and tedious process (King et al., 2019). Working on screen can be limiting, whereas doing manual note cards, in large print, gives the researcher more scope to move information around as she gathers more insights from each interview. CAQDAS can facilitate quick complex searches, yet important, rich data could be lost, as deeper levels of coding might not be possible. Doing a manual template analysis allowed the researcher to capture all the data into the finest detail. The researcher also made use of Microsoft Word and Excel spreadsheets. In Word, sections of text were highlighted in different colours and comments could be added by using the "Review" feature. Excel was used to keep a record of all transcripts of interviews and related information (King et al., 2019).

#### **4.5 Reflexivity and bias**

The quality of qualitative research depends on how a researcher organises their work right from the start – when planning their research proposal, straight through to the final stage of publishing her/his work (Saunders et al., 2015). The researcher of this project aimed to conduct her research in a reflexive and transparent way (Brewer, 2002; Pink, 2007). This meant that she was very aware of her own involvement and the impact this might have on the research outcomes. Reflexivity is defined as the ability of a researcher to have continuous awareness of how social, political, theoretical and cultural elements can have an impact on the process of knowledge development (Thorpe & Holt, 2008; Alvesson & Skoldberg, 2009).

The researcher also applied cultural reflexivity throughout the project. The researcher is originally from South Africa. Her culture and use of language might at first seem similar to British culture, yet there are subtle differences. This includes the use of certain vocabulary during interviews, and the formality and business etiquette that is seen as professional in this setting (Gobo, 2011). The researcher also reflected critically on her own background and how this led to possible bias (Court & Abbas, 2013). She was aware that her views on certain theories and organisations might be influenced by her 15 years of experience within relevant industries. Her awareness of this potential bias affected the way she interpreted data collected and the way she interacted with participants (Denzin & Lincoln, 2011).

The researcher was also aware that different forms of interview bias could pose problems affecting the quality of data generated. These include interviewer bias, response bias and participation bias. Interviewer bias involves the interviewer imposing his/her own point of view on participants. Certain interviewees might see the interview process as intrusive and as a result will withhold some information. This is known as response bias. Participation bias stems from organisations that participants might represent and the participants aiming to place these organisations in a good light.

#### 4.6 Reliability, validity, and generalisability

Reliability, validity, and generalisability are also vital during every stage of a researcher's work – from planning through to publishing – including when constructing the aims and objectives, when choosing a methodological approach, and during the collection and analysing of data (Maylor & Blackmon, 2005). It can be seen as setting up a security system to protect the value of your research (Stokes & Wall, 2014).

##### Reliability

The lack of standardisation in semi-structured and in-depth interviews can lead to concerns about reliability. Reliability is, in essence, part of the project if it is possible for other researchers, using the same methodology and question, to come to similar conclusions (Maylor & Blackmon, 2005). The research design needs to be clear and transparent. It is important to note that unlike quantitative studies, qualitative studies will display methodological variations. In spite of this, the researcher demonstrates theoretical contribution and methodological transparency (Maylor & Blackmon, 2005). The researcher was aware that the success of the project depended on her building rapport with participants and gaining access to cognitive data by showing the needed sensitivity (Saunders et al., 2015).

The use of three data analysis methods allowed for the process of triangulation which in turn contributes to the reliability and rigour of the project. (Oliver-Hoyo and Allen, 2006; Tuckett, 2005)

##### Validity

Validity concerns the question whether the researcher has produced truth and whether the research is accurate (Silverman, 2010). Inductive interpretivist studies like this one often raise concerns in relation to validity, due to the small sample size. To overcome this issue, the researcher employed the following techniques (Silverman, 2010) when handling data:

- *The refutability principle* – the process of the researcher putting aside any assumptions she might have about the data and only then looking at the data to assess if any relationships emerge.
- *The constant comparative* – the researcher was able to compare different parts of data collected. There were opportunities to make useful comparisons between the answers of participants.
- *Comprehensive data treatment* – due to the small data sample of nine, the researcher was able to look over the transcripts in great detail repeatedly.

During the interviews, the researcher and the participants were able to explore the meanings of theory and practice related to CP. This contributed to the validity of the data collected (Saunders et al., 2015).

##### Generalisability

Statistical generalisability is an important part of quantitative research. Qualitative research, on the other hand, aims at internal generalisability, which is the ability to what extent the findings of the research can be applied to other settings (Easterby-Smith et al., 2018). The key feature of qualitative research is its uniqueness, and not whether it can be replicated (Denzin & Lincoln, 2000). Audiences will not relate to

research that is simply a replica of a previous study (Saunders et al., 2015). The literature review that forms part of this study has enabled the researcher to relate her findings with existing theory. To improve transferability, the researcher also provided a full list of questions to be asked at interview and an explanation as to how each of these questions relate to the research objectives (Stokes & Wall, 2014; Easterby-Smith et al., 2018).

#### 4.7 Interview analysis

The previous chapter on Methodology indicated that to collect data, the researcher used semi-structured interviews, which were recorded and transcribed. Data was analysed using a combination of Thematic Analysis, Template Analysis and Cognitive Mapping. These processes are discussed in detail in the previous chapter on Methodology. Table 4.2 shows how the themes and subthemes developed from the data analysis and how each theme links to one or more of the research objectives.

In this chapter, the themes and subthemes identified through the analysis are discussed in more detail. The first theme (highlighted in yellow) explored how participants used and viewed terms such as Corporate Social Responsibility (CSR) and Strategic Corporate Philanthropy (SCP). The second theme (highlighted in grey) considered company ethos in relation to philanthropy and the publicising of related company activities. The third theme (coloured in green) took an in-depth consideration of company resource allocation in relation to CSR and SCP. The fourth theme (coloured in blue) focused on the very topical subject of the COVID-19 and its impact on corporate giving. Theme five (coloured in orange) discussed the involvement of supply chains and social enterprise in SCP and how this affected supplier selection. The final theme (coloured purple) revealed information on tools used by corporates to appraise their SCP and what a future tool designed for small and medium business could look like.

Participants' input was analysed anonymously, and the participants represented a variety of sectors, as follows:

- (Participant 1 – Flooring industry)
- (Participant 2 – Education industry)
- (Participant 3 – Consultancy industry)
- (Participant 4 – Printing industry)
- (Participant 5 – IT industry)
- (Participant 6 – Transport industry)
- (Participant 7 – Performing arts industry)
- (Participant 8 – Construction industry: industrial surfacing)
- (Participant 9 – Construction industry: roads and highways)

Participant 9 was the key informant interviewee and represented a large corporate, unlike all the other participants, who represented small and medium businesses.

#### 4.2 Theme 1 – Current theoretical definitions of CSR and SCP

Academics have debated the definition of CSR for decades, as detailed in depth within the literature review. In more recent times, SCP has emerged as a discipline in its own right. Participants were given the opportunity to provide insight into what terminology they use in the day-to-day running of their business and how the terminology they use has evolved over time.

#### **Subtheme 1.1 | Theoretical definitions of CSR and SCP**

It was interesting to note that no two participants had the exact same definition for CSR or SCP. Participants told of how their view and the company's position on CSR evolved and deepened over time, becoming an integrated part of the company ethos. Some participants were guided by ISO 14000 standards to define CSR and used it solely as an EMS (Environmental Management System). Even in these instances, participants' companies did a lot more than just complying with a set of standards; they did much more than what is expected.

***“With CSR now, I don’t think anybody expects a nursery to be that green. Our nursery is carbon neutral, we have solar panels and avoid using single use plastics and we don’t have our food in packaging.”*** (Participant 2 – Education industry)

Some participants expressed the concern that some companies use CSR purely as window-dressing to “tick the box” and as something to write off as tax break. They claimed that these companies will only do just enough to come across as a company embracing CSR. Participants interviewed claimed that CSR as a formal necessity seldom came about for them and only occurred when they were tendering for larger contracts.

#### **Subtheme 1.2 | Evolving definitions of CSR and SCP from research**

A couple of participants admitted that four or five years ago, they had no idea what CSR was and had no vested interest in it. Over time, however, they realised that it could encompass so much and could include the donation of time, products, and expertise, and that it is not related only to environmental factors. They said that at the start, they believed that all CSR and philanthropic activities were done with no expectation of getting anything in return, and that these efforts could not be measured. Over time, their viewpoint regarding these two matters did change and we will discuss this in further detail under the relevant subheadings.

The key informant interview shed light on how the term CSR has evolved. The representative said that CSR was a term used more by companies from the USA, and that in the UK, there is a trend towards using the term social sustainability and/or social value. The focus was moving towards supporting local communities, and businesses are there to focus on doing good and not only to make a profit.

***“CSR is linked to the Americanism and there is a turn towards social sustainable which is linked to doing activities to support the community, and a business is for doing good, it is an integral part of business. We’re not a charity, we do need to make profit to do our job, but while we’re doing it, let’s***

***see what we can do to support communities while we're at it.*** (Participant 9 – Construction industry: roads and highways)

These sentiments were echoed by other participants who stated that business should be purpose driven, focusing on having a positive impact on the lives of individuals and the communities they do business in.

***"I strongly believe that businesses should be set up to be purpose driven, completely. For us Corporate Social Responsibility means everything that we do, and the decisions are we make are always made on the premise of what is right for the people we are working with. The staff, the teams and indeed our student."*** (Participant 7 – Performing arts industry)

There has even been a change in human resource allocation and role descriptions to amplify the change in thinking. One participant took on the role of "Stakeholder Engagement Manager" and no longer looked after CSR tasks relating to environmental and governance issues.

When discussing the terminology further with participants, the majority agreed that when they speak of CSR, they incorporate philanthropic activities such as the support of community projects, awareness raising, fundraising events and educational activities.

Participants expressed with much emphasis that CSR and philanthropic activities were part and parcel of their company ethos.

***"As I say, I'll be honest, I think it's fair to say that we sort of live and breathe that."*** (Participant 4 – Printing industry)

In summary, this theme about defining CSR and SCP seems to indicate that the interviewees did not place emphasis on one definition. Their focus was instead on the ethos of their company and how that linked to their social responsibility and philanthropic activities. This philanthropic ethos appeared to grow over time within the companies where the respondents were employed, filtering into all areas of running their business. The next theme takes a closer look at how company ethos affects corporate giving and the discussion around whether a company should publicise its philanthropic activities.

#### **4.3 Theme 2 – Company ethos and publicising CSR and SCP projects**

This theme explores the influence of ethos on CSR and SCP within organisations. This is undertaken by respondents describing their perceptions of how their company's ethos can evolve over time, as well as the origin of their company's philanthropic ethos, and their own. It looks at participants' responsibility towards their local community and the common traits of philanthropic entrepreneurs and decision makers. The section also reveals how participants view the publicising of their philanthropic activities and any financial gain as a result.

The data seemed to establish that participants did not place much emphasis on a specific definition for CSR and SCP, but rather on how it formed part of their business

ethos. It made sense to take a deeper look into the company ethos, how it evolved over time, and its origin. Participants discussed the elements that contributed to having a philanthropic business ethos, and the traits of a philanthropic entrepreneur. They were also given the opportunity to share their view on publicising CSR and SCP activities, and the possibility of financial gain from such activities.

#### **Subtheme 2.1    Company ethos evolving over time**

Some participants stated that when they started out in business, it was for classical “selfish” reasons, including making money, gaining esteem in their industry, and accruing assets. They did, however, change their point of view over time. One participant stated that the reason why he was in business became clear. They wanted to do more because they “cared.”

***“I used to view it as trying to be the best in the industry, where now my view is let’s be the best for the industry.”*** (Participant 1 – Flooring industry)

Others stated that from the very start of setting up their business, they were focused on doing more than just what they perceived was expected from stakeholders in the community. For some participants, this meant focusing on environmental sustainability issues.

***“It’s our ethos of the nursery, you know, it is something that the parents know that we’re passionate about, to be sustainable and environmentally friendly and the children learn about that through the education that we provide.”*** (Participant 2 – Education industry)

#### **Subtheme 2.2    The origin of company and individual philanthropic ethos**

The participants were given the opportunity to share their views on philanthropy and its links to the ethos of their companies. It became clear that their decisions with regards to CSR and SCP were not influenced by the need for gaining anything in return, including financial gain, praise, and the betterment of company image. Instead, their motivation could be found in a deep-seated desire to do good, support their community and help those less fortunate than themselves.

***“Right so the more we shout about it, the more we do, without requiring anything back, right? We don’t do it for the kudos, we don’t do it to be thanked, we do it because we care.”*** (Participant 1 – Flooring industry)

***“It was built into kind of our DNA that we weren’t doing it because we thought it was a good idea, we did it because we were really committed to the notion of improving our community.”*** (Participant 3 – Consultancy industry)

Several of the participants interviewed had received awards for their philanthropic efforts, yet they insisted that this in itself was not a motivating factor. One participant stated that although his company complies with ISO 14000 standards, it was not commercially required to do so. Instead, these environmental standards were

something he felt strongly about and was very proud to have had the certification for several years now.

Participants also commented that their company ethos was based on a value system, which originated from their families and had strong links with the way they were brought up.

***“It’s about using our values and what we believe in and we’ve been able to transfer that as a family into the ethos of our business. It’s the way we’ve been brought up, to support others.”*** (Participant 6 – Transport industry)

One participant went as far as to say that businesses should be set to improve the lives of others and to solve problems and support the community. Another participant claimed that their desire to “look after each other” was not limited just to their team but extended to all stakeholders, including customers and suppliers.

**Subtheme 2.3 | A responsibility towards their local community**

Several participants did business in the community they grew up in, and as a result felt a strong responsibility to contribute to the community. They felt that the community was comprised of people who were their family and friends. Participants not only felt part of the community but saw the community as one of their main stakeholders, equal to other stakeholders such as their customers and their supply chain.

***“Because we were neighbours, we were part of that community and I always felt that we should see the community as that fourth stakeholder.”*** (Participant 3 – Consultancy industry)

Participants who were part of a family-run business felt they had an even stronger connection with their local community, which had been built through generations past. Participants felt they wanted to be up to date with what was happening in their community, but more essentially, they wanted to take part in community projects. Participants expressed a strong view that if they give money or other forms of support in the local community, they can see the good their contribution is doing, as opposed to when they support international charities.

***“You realise the value of that in its local community, I’m not saying that anything nationally is wrong, absolutely not. But I can see first-hand where our money is being spent.”*** (Participant 6 – Transport industry)

**Subtheme 2.4 | Elements contributing to a philanthropic outlook and the traits of philanthropic entrepreneurs and decision makers**

Not all entrepreneurs and decision makers start out with a philanthropic ethos towards business and management decisions. As mentioned before, this often happens over time. The researcher explored the different elements that can contribute to the emergence of a philanthropic ethos, including the influence of mentors, personal experiences, and direct interaction with potential beneficiaries.

#### *Personal relationships and mentors*

As mentioned before, some entrepreneurs and decision makers have a set of values as instilled by their parents. The respondents indicated that if a previous generation did business with a philanthropic ethos, it often seemed to get carried down into the next generation.

***“It’s about using our values and it’s what we believe in and we’ve been able to transfer that as a family into the ethos of our business and hopefully give back.”*** (Participant 6 – Transport industry)

Other participants explained that their contact with industry leaders and mentors, including those running successful community projects, inspired them to adopt a more philanthropic business ethos. If a company owner or director has a personal interest in a specific cause, it will almost certainly influence the company’s choices relating to CSR and SCP projects. Some participants stated that they had a special connection with every single project they supported in the local community, and that this connection could be their own or that of staff and their family members.

***“I see there’s a personal interest from a manager or director, that tends to sort of push or accelerate that interest in performing that element of CSR.”*** (Participant 5 – IT industry)

#### *Personal experience of life’s challenges and recognising their own fortune*

Some participants felt that once they realised how fortunate they were in life, both personally and in business, they felt compelled to support those in their community who did not share the same fortune. They also mentioned that life’s challenges, for example, having a child with disabilities or having lost a close family member due to cancer, inspired them to have a more philanthropic outlook when running their business.

***“Making a difference is what was always important to us. I always felt we were terribly fortunate, personally and corporately in having such good will and good reputation.”*** (Participant 3 – Consultancy industry)

#### *Meeting those affected by hardship*

Participants felt that meeting beneficiaries in person had a great impact on them. One participant was extremely shocked and horrified after visiting a local hospice and has supported the organisation since. A participant who donates and maintains defibrillators for his local football clubs had the following to say:

***“I must admit I’m a bit fanatical about de-fibs because I’m a Bolton Wanderers fan and one of our players nearly died on the pitch and a de-fib has saved his life and it just seems madness for people not to have them.”*** (Participant 4 – Printing industry)

Participants described their leadership style as being “proactive.” None of their CSR and SCP decisions were forced on them. They felt that the mere situation where they found themselves able to give was enough motivation to do so. They felt that their decisions were not necessarily motivated by the idea of “doing good” but rather by a deep-seated commitment to improve their local community.



***“These were our choices, so there was nobody saying you have to do CSR. So, it was built into kind of our DNA that we weren’t doing it because we thought it was a good idea, we did it because we were really committed to the notion of improving our community.”*** (Participant 3 – Consultancy industry)

These participants went on to state that they were proud to talk about what they did in the community, and they believed in return it attracted the type of people they wished to do business with.

***“When you can talk proudly about the things that you believe in, people will be inspired and the fact that we’re so vocal about it, it attracts the people into our circle.”*** (Participant 1 – Flooring industry)

#### **Subtheme 2.5 Publicising philanthropic activity**

Participants had mixed views on whether philanthropic activities should be publicised. One company only recently started publicising their philanthropic activities and mentioned that they used to keep these activities “under the radar,” as they would like to remain “humble.” In more recent times, however, they seem to have learned that some forms of publicity for their philanthropic activities could have a positive impact for the beneficiary and the success of related projects. One younger participant from the IT Industry expressed the view that nowadays, customers would look at the publishing of CSR and SCP projects in a very positive light.

***“I think most people look at it in a positive way thinking you could always be doing something else with your time or not donating money. So, you choose to do it and choose to advertise it and I think it helps even if it is just raising awareness for the cause involved.”*** (Participant 5 – IT industry)

Participants said that the more they spoke about their philanthropic activity, the prouder they became of it and the more they did it, and as a result, inspired more companies in their communities to do the same. According to them, publicising their philanthropic activities on platforms such as LinkedIn resulted in stakeholders creating a perception of the type of organisation they were. Most companies interviewed used social media platforms to promote their CSR and SCP projects. The most popular platform amongst participants was LinkedIn, followed by Facebook. LinkedIn was mostly used to share news about events that had already taken place (such as awards and the completion of long-term projects) and Facebook was used more by individual staff members taking part in fundraising events. Facebook was used to recruit individual supporters or sponsors, whereas LinkedIn was utilised to recruit corporate supporters for awareness and capital fundraising events.

***“If you go back on LinkedIn 12 months ago and have a look, you will see how many companies were involved, all the companies sent their pictures in, all their staff wearing blue. It was absolutely fantastic to be honest.”*** (Participant 8 – Construction industry: industrial surfacing)

Although participants did not plan for or expect it, some beneficiary organisations gave them publicity on platforms such as Twitter. One participant mentioned their company

getting a mention in the newsletter of Great Ormond Street Hospital, for example. One participant in the education industry mentioned that they now make the publicity of their philanthropic activities part of the company's main marketing strategy for the following reasons: it raises the profile of their company, it raises the profiles of the organisations and charities they work with, and lastly (most importantly to them), it serves to educate the children who they work with about the needs of others in their community.

Some participants would place photos and information relating to their CSR and SCP on their office walls, in addition to putting them on their websites or in their newsletters, for any visiting stakeholders to see. Another participant echoed this sentiment and said that they print their values in the form of several statements and place them on their office walls for clients to see.

***"We distilled our values down into five or six statements and we put that on the walls, so it was visible everywhere. We displayed it for our benefit. We didn't do it for the clients yet when they saw them, it impressed them."***  
(Participant 3 – Consultancy industry)

A participant in the transport industry related a noteworthy experience. His company sponsored a local young adult who was a Paralympian and was known to them for using their services to travel to and from school. His mother approached them and asked if he (the owner) would be willing to pose for a picture with her son, as the local newspaper would like to do an article about him. The participant recalled that not long before this, he paid about £600 for an advert in the local paper, from which he had a relatively good response. Then the local paper ran this article of the local young Paralympian and his company sponsoring him. He recalled that the cost of the sponsorship was up to £350. The response they got from the article was much higher than that of the advert placed in the same paper. It was then that this participant decided to rather spend money in the community, provided they got some publicity from it.

#### **Subtheme 2.6 | Financial gains as a result of a philanthropic ethos**

Although all participants clearly stated that their CSR and SCP projects were not aimed to profit their businesses financially, they did serve to contribute to the bottom line indirectly. Some participants stated that their philanthropic ethos was what set them apart from their competitors. They believed they were in favour with customers, both big and small, because of their values. One small business owner stated that he is of the belief that a philanthropic ethos is a key element of a successful business.

***"Clients like working for the businesses that believe in something. You know, there's a subtle difference, there's a subtle something there that clients think yeah, these guys do believe in something. It was quite an important thing."***  
(Participant 3 – Consultancy industry)

#### **Subtheme 2.7 | Staff buy-in into company ethos**

Participants all agreed that their company ethos would not be valuable if all team members did not embrace it. Some participants stated that people were keen to be part of their team because of the reputation of the company and the work they do in the community. One participant pointed out that looking after his staff was part of the company ethos and that they too are a key stakeholder.

**“I ran the business on the belief that there was this virtuous circle of stakeholders. If I really look after my people, if I invest in their wellbeing, if I listen to them and if I give them something to believe in, then they will give off their best to the business and they will deliver great results for our clients.”** (Participant 3 – Consultancy industry)

The same participant shared the view that the set of values they upheld was not his values imposed on the team, but rather the team’s values as a whole, and reflected the team and what they believed in. Without these beliefs and values, he would not be able to maintain a philanthropic company ethos.

This theme indicated that company ethos played an important role when corporate decisions were made in relation to SCP and CSR. Participants shared their experience of staff believing and upholding the same value system. Participants were divided on the issue of publicising philanthropic activities, but most viewed this in a positive light when it resulted in an increased benefit to the cause supported. Participants related that their contribution to charities and community organisations is no longer limited to only cash donations. The next theme takes a closer look at how participants used different resources to support their chosen causes.

#### **4.4 Theme 3 – Resource allocation for CSR and SCP activities**

This section relates to small and medium enterprises that use a wide selection of their resources to support charities and local community projects. These include standard financial donations, gifts in kind, apprentices, events, and educational and awareness raising activities.

##### **Subtheme 3.1 Gifts and services in kind**

Participants did not view the management of CSR and SCP as a simple cash donation to a selected charity. Instead, it became clear that with careful planning, a variety of resources were used to support charities and community organisations. Gifts in kind took on a variety forms and were strategically managed.

Participants related that in their roles as directors, managers, and entrepreneurs, they often gave their time and expertise to support local organisations. They gave talks to empower staff members of charities, as well as at schools and universities for educational purposes and promoting young enterprise. Many of the participants believed the time they gave was far more valuable than any financial contribution. Some participants also donated their time by sitting on boards where they could share their skill and experience. Others contributed by means of using their writing skills.

***“Because I have a skill of writing, I was moved and wanted to do a blog, so I***

***did this blog about a specific aspect of the hospice. And that then helped them raise awareness.***” (Participant 3 – Consultancy industry)

Companies represented in the interviews often gave their services and products to community organisations. An IT company, for example, gave computers and other electronic equipment, which was still in working order but no longer needed by their clients, to local charities and community organisations. They also donated their services. For example, they set up and maintained the computer network of a large local hospice with over 150 staff.

***“We donated second-hand computers to a hospice in Sheffield. We also helped them with their IT. It’s quite a large hospice, they’ve about 150 employees so they have a lot of IT requirement.”*** (Participant 5 – IT industry)

This participant was not the only one providing their services and products free of charge for community organisations. Those in the transport industry provided free transport or transport at a reduced rate to all the staff and volunteers working for the charities they supported. Companies in the printing industry did printing jobs and photocopying for free to local community projects. Companies in the construction industry provided services and products to charities at cost and did maintenance work free of charge.

Participants also reported that they made use of their assets to support charities and community projects. This was especially true for those companies with vehicles suitable to carry a larger load. The use of these vehicles to assist the community intensified a lot during the COVID-19 pandemic. Participants related how they used these vehicles to transport tons of food and equipment to and from foodbanks, donors, and beneficiaries.

***“We’ve got a long-based transit, so I would go out into the community and pick up the supplies. An example would be people donating 500 half cans of paint and they have to move it from one location to another. We moved it from one location to another with our van.”*** (Participant 8 – Construction industry: industrial surfacing)

### **Subtheme 3.2 Donating staff time and personal time**

Staff involvement was a key element of resource allocation as identified by participants as part of their CSR and SCP projects. As noted from above, companies used their staff when providing their expertise, products, and assets to assist community organisations. There was a marked increase in staff involvement during the pandemic, especially when helping foodbanks. Not only would staff help to deliver food and equipment, they would also assist with sorting and stacking of these items. This would be done during work hours. Participants also stated that they allowed staff to dedicate a couple of working days each year to support selected charities.

***“We created a new staff handbook which stated that you can have a couple of days off a year to work for a charity of your choice.”*** (Participant 3 – Consultancy industry)

Participants also agreed that their staff supported charities by giving their private time out of office hours, and that there has been a marked increase of this type of support for charities since the start of the pandemic.

Participants related how they gave their own personal time to selected community projects, as well as their time and expertise during business hours. They also related their experience of using their network in the community to do good in the community. They explained that in certain situations, they were not able to assist a community organisation with cash donations or gifts in kind, but they were instead able to put them in touch with a company or individual who was able to help. These contacts could be a supplier, a customer or someone serving on a board or trust with the participant. One participant shared their experience of a community project struggling to gain support from the local community, but once his company decided to support the cause, many others followed. He was thus able to use his reputation in the community to the benefit of those in need.

***“If you can work together as a community when there is a certain charity that you are not able to help, but when you’re serving the borough, there is obviously more opportunities to help them within your network. You can work together and that’s what we were able to achieve.”*** (Participant 6 – Transport industry)

The participant went on to explain that he would rent a venue and organise network meetings for these role players within his network. He created an opportunity for different community charity groups to get to know and support one another. He believes these networking meetings resulted in certain legacies, connections and relationships being created and maintained.

### **Subtheme 3.3    Apprentices**

The employment of apprentices was another avenue where participants felt they could give back to their local community. They did not only take on graduates as part of their parentship scheme, but their projects extended to youths, ex-offenders, and homeless people. This is a very good example of SCP. It a legal requirement for companies to take on apprentices from these backgrounds. The company benefits from a human resource point of the view and the community benefits in many areas, such as job creation and rehabilitation.

Some participants used the government’s Kickstart Scheme, which provides funding to employers to create jobs for 16 to 24-year-olds on Universal Credit (<https://www.gov.uk/government/collections/kickstart-scheme>).

One participant from the construction industry explained that they do a lot of work with ex-offenders. She explained that this scheme ultimately led to full-time employment for successful candidates. The project has proved to be of much benefit not only to the ex-offenders but also to the company. They found that these candidates stayed on for longer than most other employees. She was very proud of this scheme, as she felt it gave opportunities to those needing a second chance, and in turn, the company gained loyal, dedicated employees.

Another participant supported a homeless shelter, and as part of their support, offered placements to service users of the shelter.

***“It’s just being a bit more flexible, particularly in our recruitment. We understand how much difference a job opportunity can make to someone who has got social ability issues or who had knock-backs and disadvantages in life.”*** (Participant 9 – Construction industry: roads and highways)

Participants explained that they get approached by local authorities when they advertise a new role. The authority would then suggest a potential candidate: someone who would normally struggle to gain employment and had a lack of social confidence. They found that employing such individuals was part of their social responsibility to their community.

#### **Subtheme 3.4 | Charity donations – where the money goes**

The key informant interview indicated that companies often establish a foundation of their own to manage their charitable donations. This, however, was not the case with any of the small and medium businesses interviewed. Only the key informant, who represents a larger corporate, confirmed that their company has set up its own foundation through which they donate to national charities. It was, however, only a small part of their total CSR and SCP activities.

The other participants all explained their reluctance to support international and national charities with straightforward financial donation, as they felt that they were not sure where their money went. Those participants who did support international charities had a personal contact within the charity, and their donations went to very specific grassroots projects, which they had contact with the beneficiaries of.

***“There’s two orphanages that we help support in Malawi, we’ve managed to build a school for the orphans. We just try to make their life a little more bearable. We’ve done lots of different things with them and it’s a charity that’s really close to our heart, we’ve raised over £25,000 for them.”*** (Participant 2 – Education industry)

Participants preferred to host their own fundraising events to raise money for their chosen causes. When they did so, however, they gave the money to an organisation they were already supporting with gifts and services in kind. When the decision was made to support a national charity, it would be because of staff having a personal connection or experience with the organisation. For example, one participant explained the reason why his team would do fundraising events for Macmillan was because one team member was diagnosed with cancer and utilised their services.

Companies used a variety of platforms to raise money for their chosen causes. This could take the form of donating a percentage of income or a specific service or products.

***“Yeah, absolutely. We’ve always, from the off, whenever we’ve produced a show, we’ve always made donations through the proceeds of some of the ticket sales or the programme sales or sponsorships.”*** (Participant 7 –

Performing arts industry)

Others did online activities encouraging customers to donate directly to the cause. They also held a wide variety of fundraising events such as gala evenings, bingo nights, sponsored walks, and awareness raising activities.

***“We donated £10,000 but how we didn’t actually go, here is a £10,000 cheque. We got thousands of t-shirts printed and we sold them for £5 each. We went to all the companies that we work with. We did, “Wear blue for Bobby day.” We had hundreds of companies, wearing the blue for Bobby t-shirt.”***  
(Participant 8 – Construction industry: industrial surfacing)

### **Subtheme 3.5 | Charity events with staff**

Staff involvement in choosing a charity and raising funds and awareness for the selected cause played an important part in the SCP projects of all companies interviewed. Participants shared the view that they felt that the success of any project depended on the buy in of their staff and that philanthropic activities were no different.

***“I think with any sort of process, if you involve the staff in that decision, then they’re better motivated towards that goal, whether it be CSR or anything else.”*** (Participant 5 – IT industry)

The key informant interviewee mentioned that their company appointed over 50 staff members as charity champions across the country. With the small and medium companies, interviewees explained how their teams got involved. One participant who had a passion for a local community project motivated his team to get involved. He also took his team to visit the project and meet some of the beneficiaries. This also made a great impact on his team, resulting in many of them giving their time outside of work to the project. Other participants made the decision to support staff members in their personal fundraising activities by providing match funding. For every pound they raised, the company would donate the same amount to their cause. Other interviewees used national events, such as Red Nose Day, as team building projects.

Some participants expressed the belief that many of the charitable events they host or participate in serve as vehicles for team building and provide an opportunity for their staff to gain new leadership and teamwork skills.

Companies interviewed often arrange their own fundraising events, including, amongst others, litter picking, a golf day (construction industry), a “Fun Day” for parents and children (education industry), a carwash fundraiser (transport industry) and a sponsored sleep out (IT industry). Often, these companies collaborated with local organisations like colleges and other institutions when organising such events. Many of the participants interviewed shared that they also have specific fundraising projects for the less fortunate over Christmas.

Participants mentioned that they often get staff members approaching them with ideas to do fundraising events or to link into existing charity events.

***“Staff get involved and we put it out to the families of the staff to get involved***

***and raise funds as well. We do a lot of staff-based community fund raising.***  
(Participant 8 – Construction industry: industrial surfacing)

### **Subtheme 3.6    Awareness raising and education**

The companies interviewed viewed awareness raising and education as an essential part of their responsibility to the local community. One participant working in the education industry felt that education of young people was more about just maths and English. Her company paid special attention to teaching children about sustainability and saving the planet. It was part of her company's ethos and values. This responsibility to educate was extended to the parents and the local community.

Another participant working in the performing arts industry echoed the same sentiment. The young people making use of their company's services were always made aware of the needs of the community and they got to know the groups that would benefit from the income raised by their performances.

***"We raised the awareness of the young performers, who were part of the production, letting them know impact their efforts would have on them and the community as a whole."*** (Participant 7 – Performing arts industry)

Apart from the key informant, none of the participants had any formal way of documenting their CSR and SCP activities. Some even said that they did not realise how much was accomplished until it was discussed in the interview. This phenomenon is discussed into more detail under **Theme 6 – Development of a tool to appraise SCP**. The analysis of participants' choices with regards to resource allocation revealed that CSR and SCP activities are about so much more than cash donation or EMS.

## **4.5    Theme 4 – The effect of COVID-19 on corporate giving**

This section considers the theme of Covid and corporate giving. It is subdivided into four sections, as follows:

- The effect of the pandemic on day-to-day business
- The effect of the pandemic on planned fundraising activities and community projects
- Adjustments to CSR and SCP activities by:
  - Moving focus of philanthropic activities to local causes
  - Moving fundraising activities online
  - Supporting causes related directly to impact of the pandemic
- Effect of the pandemic on company ethos

### **Subtheme 4.1    The effect of the pandemic on day-to-day business**

This section considers the theme of Covid and corporate giving. It is subdivided into four sections, which relate to specific strands of this theme. During the interviews held with the participants, it became apparent that each participant's company was affected



in a different way by COVID-19. The key informant, who was based in the construction industries, managed to continue with business as usual, except for some minor issues.

***“Fortunately, we managed to carry on working through changes with Covid, but we’ve still been able to keep our sites(?) we’ve still been taking on people, we’ve still been winning contracts... fortunately, we’ve not been too impacted, although there was an element that we took advantage of the furlough scheme, particularly with the offices.”*** (Participant 9 – Construction industry: roads and highways)

Not all participants in the construction industry had the same experience. One participant had experienced difficult times because of COVID-19. This was partly since they worked with stakeholders in the education industry.

***“It’s so difficult because money’s tight isn’t it for all the companies, people are on furlough, schools are closed.”*** (Participant 8 – Construction industry: industrial surfacing)

COVID-19 had a great impact on human resources across many industries. One participant explained that they had to make several staff members redundant as a result of a decline in business during the pandemic.

***“At the moment Covid’s had a bit of impact on that as well, we’ve had a couple of staff members that have had to go because of the situation.”*** (Participant 6 – Transport industry)

A participant working in the education industry explained how their staff numbers declined because of team members testing positive for COVID-19. She explained that one member of staff, and a day later, two more team members, tested positive. The knock-on effect was also that other team members had to stay home, in line with government quarantine requirements. Participants also related that staff working from home brought its own challenges. They stated that these staff members were prone to feeling isolated and less connected to their teams.

COVID-19 affected company income of many of the participants interviewed. This in return influenced their ability to support charities with financial donations.

***“We lost a huge amount of income but managed to make our way through it. So, it’s just...I feel very grateful that we are able to continue to run. I feel very responsible for the safety of the staff.”*** (Participant 2 – Education industry)

One of the companies interviewed, however, flourished during these challenging times. The company worked within the performing arts industry, which has been devastated by the pandemic. This company adapted to the situation and set up new divisions, assisting brands they had in their network with strategic planning, marketing, and communications. By doing so, they managed to generate much-needed income and keep their workforce in place. A participant within the printing industry agreed that being adaptable during the pandemic was essential for a business to survive.

***“The businesses I work with, some of them have suffered very badly, which is interesting to watch. Others have absolutely flown within this***

***difficult...because they've become adaptable.*** (Participant 4 – Printing industry)

It was clear that the pandemic had a great effect on the day-to-day business of all participants, including the impact on staff numbers and staff morale, and income. These in turn influenced their philanthropic activities (see discussion on resource allocation).

<b>Subtheme 4.2</b>	<b>Effect of COVID-19 on planned fundraising activities and community events</b>
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As discussed under **Theme 3 – Resource allocation for CSR and SCP activities**, it was clear that participants supported causes of their choice in a variety of ways, one of which was holding fundraising, awareness raising and community events. They also supported selected events run by charities both locally and nationally.

During Covid, a multitude of events were cancelled. Events organised by charities with support from corporates, whether financially or by other means, were especially hard hit. Events linked to the education industry were affected too.

***“Normally our national annual event takes place in March, obviously the schools are closed so those events we normally do are cancelled.”***  
(Participant 2 – Education industry)

Events set up and organised by corporates were no different. A participant in the education industry related that they organise a “Fun Day” each year, involving staff, children, and parents, to raise money for their chosen charity. She explained that although the event was cancelled, the donation was still made to the charity by the company.

***“Then the only problem is that obviously our ‘Fun Day’ stopped last year, so I (the company) gifted the money instead, rather than ask the parents to give money. So, it’s definitely changed, but it definitely won’t stop us”*** (Participant 2 – Education industry)

The key informant pointed out that their larger Christmas projects with charities made way for smaller activities in local communities, as mass participation was no longer an option.

***“So, it was interesting at Christmas. We normally do big things (projects) for charities, but what we found was (that we did) a lot of smaller, little things”***  
(Participant 9 – Construction industry: roads and highways)

Companies experienced strain on their resources normally made available to support charity events, including their services and staff time. A participant operating within the transport industry explained how Covid has stopped them from supporting community groups like they used to. He said that they would normally provide coaches and other forms of transport free of charge or at a discount to local groups. Many of these groups involved serving vulnerable adults, the elderly, and people with disabilities. Most of these groups were shielding during COVID-19. This meant that

they could no longer travel and make use of their services. He also mentioned that many of the venues that their coaches travelled to were closed.

A participant from the printing industry stated that his staff were working different shifts, working from home, and some were part furloughed. This meant that his team could not dedicate as much time as they used to, to attend to their CSR and SCP activities.

***“I think in the last 12 months, we’ve been limited to what we can do... because of Covid several ideas have gone on the back burner. We’ve got different people working different shifts, some people working from home. That’s put a strain on our resources and our capability to dedicate as much time as we want to towards some of our giving and fundraising (events).”*** (Participant 4 – Printing industry)

Companies supporting educational projects and work experience schemes were affected by the closure of schools and other COVID-19 restrictions.

***“Our educational project meant that our representatives were actually going into senior schools and doing hands on experience as part of career days, but obviously we can’t do that with schools closed due to Covid...I’ve calculated about 15 events from last March to the end of the year were cancelled or postponed due to Covid.”*** (Participant 8 – Construction industry: industrial surfacing)

Several participants interviewed ran their own apprentice programme as part of their working within their local community (see section on resource allocations). They expressed the concern that these initiatives were negatively affected by COVID-19. Even the key informant, representing a larger corporate company, agreed that their work experience programme had been affected.

***“Work experience has been a little bit turned off at the moment... we’re not doing work experience on site which is difficult (due to COVID-19 restrictions).”*** (Participant 9 – Construction industry: roads and highways)

<b>Subtheme 4.3</b>	<b>How companies adapted to the effects of Covid with regards to philanthropic activities</b>
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Some of the evidence above might paint a bleak picture, but the way participants adapted to the situation holds promise of a brighter future. Companies have adapted by adjusting their resource allocation to community projects and by focusing on local causes – those directly related to the pandemic. Companies interviewed used creative thinking by diversifying and taking events online.

*1 – Adjusting resource allocation*

Like many other companies, participants stated that they have become more specific as to what impact their support will make. They wanted to know that their contribution, whether financial or via other resources, was used to the best possible effect, both in the short and the long term.

***“That is the future. To go out there and think well, how can I do the most***

***good with the resources I've got? We're doing good and we are making a difference, but are we making the right difference? We want more reassurance that we were focusing our resources in the areas of greatest need. And that's a much better way and we do not want to be giving money to charities that are not going to survive"*** (Participant 3 – Consultancy industry)

As seen in the section on resource allocation, some participants' companies used to give cash to charities and community projects, but they have reverted to giving in a non-financial way, as typified by these respondents, who explain why and how they have reverted to non-financial giving during the pandemic.

***"Covid came around and we were unable to fulfil that (financial) commitment. For us, it didn't mean our work with the charity to stop. We realised cash is not all they need"*** (Participant 1 – Flooring industry)

***"What we have been doing is giving food and stuff down to the Salvation Army over Christmas, and we do different things for the food bank during the pandemic"*** (Participant 2 – Education industry)

***"There's only a certain amount that we can invest at times, especially at the moment with the Covid and so on, everybody's revenue streams are severely cut off. But it's about using what you can do for the benefit of the community. For example, the local hospice remained operational, and they had a big problem with a shortage of PPE. We were able to acquire them some masks for their staff and PPE through some of our contacts."*** (Participant 6 – Transport industry)

Participants whose companies held fundraising events in the past and were able to, reverted to giving financial donations and/or sponsored local projects and clubs during the pandemic. Some participants who were able to do so did the same in their personal capacity.

***"So, we do things like that and we sponsor a few of the local (sports) teams, shirts and training tops."*** (Participant 4 – Printing industry)

***"Their revenue streams of fundraising have really been reduced. Recently I've found myself sponsoring a number of people who have done virtual challenges for a number of charities they support."*** (Participant 6 – Transport industry)

## ***2 – By focusing on local charities and community organisations***

The interviewees believed that COVID-19 urged people to take a closer look at their own neighbours and communities and start focusing their support in that direction. Covid affected everyone and was not just a disaster affecting other countries. People living up your street became isolated, and your local hospital was put under great pressure with a mass increase in patients. Having first-hand experience of the effects of the pandemic motivated people to come together and look after their own communities.

***"Funny how people are thinking more closer to home at the moment, isn't it? It (Covid) linked to communities, and I think that's what's brought it home a***

***lot more. Whether it's a foodbank situation or local collection or helping my neighbour. It's almost like everyone's gone a little bit more insular or a little bit more within their own particular geography.*** (Participant 9 – Construction industry: roads and highways)

A participant working as a consultant and a trustee of several charities stated that they were guided as to what projects to support during Covid, by those working on grassroots level.

***“So, we started talking to people who were involved in the delivery of local support, who knew what the challenges were, who knew what the new crises were. And we started to be guided by them.”*** (Participant 3 – Consultancy industry)

There was a strong belief among participants that the focus moved away from supporting international causes in favour of local community causes. This will eventually have a knock-on effect on the income streams of international charities. Even national charities should take note of this phenomenon, as they too will be affected, and should consider directing appeals to local community projects instead of national endeavours.

***“I think, it's almost like, people are saying we've got to get our own house in order, do you know what I mean?”*** (Participant 9 – Construction industry: roads and highways)

***“And the importance is right now, today, at grass roots level. Not what your Oxfams are doing. None of that.”*** (Participant 3 – Consultancy industry)

To strengthen this view, it was interesting to note that some of the participants' companies had already started to support local organisation or clubs for the first time. One participant, for example, felt strongly that sports and outdoor activities in his local community could combat isolation that came about because of COVID-19.

***“Particularly at the moment, I think they were struggling to get financial support from companies. I thought, we're in a very fortunate position where financially (we were) very fortunate, we're very little affected by the pandemic. Therefore, I felt it was the right time for us to sort of be the main sponsor of one local football club.”*** (Participant 4 – Printing industry)

3 – *By moving fundraising activities online and/or developing new projects*  
Participants seemed to respond to the situation by being creative and moving projects online where possible.

***“I think you have to be more creative on the way you think. at the moment we're not doing work experience on site which is difficult. So, we've had to do virtual work experience, working with a number of different organisations to give a solution.”*** (Participant 9 – Construction industry: roads and highways)

One participant, working in the performing arts industry, explained how they took their services online, which proved profitable for the company, but they ran the project as a fundraising event simultaneously. Due to lockdown, all their training sessions at

theatres across the country had to stop. He mentioned that similar to his competitors, he had to move all the classes online, but what set them apart from their competitors was the fact that they offered these online sessions for free. To do this, his staff donated their time. He knew this would raise the profile of his company, but more importantly, it was in line with their company ethos, which was to make their services available to those less fortunate. As part of the sessions, his staff promoted their fundraising project in aid of Great Ormond Street Hospital, asking parents who were able to do so to make an online donation.

***“We wanted to offer children and their families, who may have been adversely affected by the pandemic, the chance to perform. We set up a virtual giving page and all I said to the parents was that we offer these classes for free but if you can make a donation to Great Ormond Street that would be great. We were able to raise money and awareness for an incredible cause.”*** (Participant 7 – Performing arts industry)

The same participant related how over a thousand young people who signed up to their online classes made a video thanking the NHS. This video was played on the big screens at the O2 arena, which was a great experience for the young people but also gave a lot of publicity for his company.

Another participant working in the construction industry related that they did a lot of educational days at primary schools related to road safety, but due to the pandemic, these events were all cancelled. They decided to host a virtual colouring competition for the children in the communities they were doing work in. She mentioned that although they did their own promotion of the competition on social media, the schools involved also posted about it on platforms like Twitter. This resulted in good publicity for the company. Several children with disabilities participated in the competition, which led to the company being interviewed on various online platforms. The participant interviewed added that the winning entries were enlarged to A0 and placed outside their school gates, which was another form of promoting the work of the company.

#### *4 – By supporting causes emerging as a direct result of the pandemic*

The respondents from the companies selected for interview have moved the focus of their philanthropic support to not only local causes but causes related to the effects of COVID-19.

***“Charity events tend to be more localised, on a smaller scale and tend to be more of an immediate response, so it is food, or it is PPE, so it’s almost going back to basic needs rather than the next stage up.”*** (Participant 9 – Construction industry: roads and highways)

Supporting causes dealing with mental health amongst young people and the wider community seemed to become a priority for those participants interviewed. There appeared to also be a greater awareness of the risk of isolation as a result of the pandemic.

***“I think due to the pandemic a lot of people will have been affected by being isolated, something that the community group we support try to combat. I feel that more people, will need their services now.”*** (Participant 6 – Transport)

industry)

#### Subtheme 4.4 Effects of the pandemic on company ethos

The pandemic appeared to have resulted in trying times and a multitude of challenges to face for the companies of the participants interviewed. COVID-19 has, however, had a positive effect on their company values and strengthening their resolve to do more for their community.

For some respondents, the pandemic served as an inspiration to get more involved in charitable projects within their communities and think more creatively about philanthropy. Even companies that were not able to support local causes financially appeared to be keen to help in any other way they could.

***“With the impact of Covid, our passion, whether you would call it philanthropy, whether you would call it CSR, we’ve basically doubled down on what we were going to do anyway because you know. We’re not looking at it as a cost, it’s an investment in the community that served us.”***  
(Participant 1 – Flooring industry)

A participant working in the educational industry stated that although her company’s income was impacted greatly by the pandemic, this would not stop them achieving their philanthropic ambitions and that in fact, she believed that their support of their chosen charities would increase. Another respondent admitted that because of the pandemic, they would not be able to support charities financially, but it would not stop them from supporting them in any other way they can.

Companies that were not able to continue with their philanthropic activities as a result of the pandemic were keen to get these projects back on track as soon as it was possible. It appeared that COVID-19 did not change their company and team’s values.

***“My managers, they all know what I want, I’ve said just because we haven’t done anything, particularly focused on our philanthropic activities over the past 12 months, doesn’t mean I’ve changed my mind, they’re still there. These are our values, and this is where I want to go as a company.”***  
(Participant 4 – Printing industry)

COVID-19 highlighted the importance to participants that companies are not only just for profit, but that they play a crucial role in creating a healthy, vibrant community, without which their businesses would not succeed.

***“I think potentially if anything, it could have helped because it sort of made business owners realise the importance of not just being an organisation for profit.”*** (Participant 5 – IT industry)

Some interviewees also reported that during the pandemic, their team members’ contribution toward the company’s philanthropic projects was something they were very proud of.

***“I was always very confident in the spirit that we have here at MB in terms of***

***our team but genuinely it was remarkable how they did give up their time completely for free for the greater good of what we were trying to do, and it was something I was very proud of.*** (Participant 7 – Performing arts industry)

In this section, we learned that the pandemic seemed to affect every participant, only varying in which parts of their business were affected and to what extent. Their CSR and SCP activities were no different. Participants in most cases did, however, show resilience in their efforts to maintain these activities. They did so by adjusting their resource allocation to these projects, many moving from giving financially to giving staff time and services. Participants became more focused on supporting local causes and those causes directly related to the pandemic. Several participants demonstrated creativity by moving fundraising events online or creating new events. It was uplifting to find that many participants felt that the pandemic had a positive effect on their company ethos relating to philanthropic actions.

#### **4.6 Theme 5 – Supply chain involvement and social enterprise**

This section identifies how the participants' selection of suppliers was influenced by their social values and company ethos. The discussion goes further to consider the effect it has on participants' decisions whether to accept or reject potential customers. Lastly, the potential impact of the setting up of social enterprises is considered.

##### **Subtheme 5.1 Selection of suppliers and clients**

Many companies are now looking to use suppliers that have the same values as themselves. This includes environmental concerns and ethical procurement. Participants interviewed reported that suppliers are no longer chosen only on price, but that their environmental policies and matters related to sustainability are all taken into consideration.

***“When I select the supplier now, it's not just on price, it's on his/her/their environmental policies or sustainability issues. That's what's important.”***  
(Participant 1 – Flooring industry)

Interviewees all suggested that their suppliers were a key stakeholder and that they were involved with everything they did in the community. Participants went as far as to say that they would refrain from using a supplier if their social values, environmental policies, and ethical behaviour did not mirror their own. They stated that it is important that the suppliers give back to their communities and support those in need. They also felt that suppliers pick them for the same reasons.

A participant in the construction industry explained that even their sales strategy had changed to accommodate their social values. He mentioned that if potential customers drove them down on price to the extent that they were no longer able to support those in need in the community, they would be asked to take their business elsewhere. He felt that although he lost some business by doing so, he attracted many other clients who believed in the same values through their reputation in the industry.



Some participants mentioned that they actively try to educate suppliers and customers alike to buy into their way of business, by adhering to environmental standards such as ISO 14000 and by adhering to ethical business practice.

***“We actively encourage our customers and suppliers on the environmental side to actually buy into what we’re trying to do.”*** (Participant 4 – Printing industry)

Participants related that their suppliers supported them with their fundraising and community projects. This support took many forms, including making financial donations, donating staff time for events, participating in sponsored events and taking part in awareness-raising initiatives.

Participants also related how their CSR and social values contributed to them being selected as a supplier by other companies. They also related how in their role as supplier, they supported philanthropic activities of the companies they worked with.

#### **Subtheme 5.2 | Social enterprise**

The respondents indicated that setting up social enterprises as a form of support for their community proved very successful. The key informant interviewee, who represented a large national corporate, echoed this sentiment. She stated that her company set up a social enterprise that would produce the company’s signage and boarding. The enterprise consisted of 20 employees who all had disabilities. Although her company gave them support and guidance, they were a commercial business on their own. In her opinion, charitable donations were a bit short-sighted. She believed that setting up a social enterprise was all about setting up an economic solution. She suggested that it was also beneficial to them as a company, as the social enterprise provided them with a product they would have had to purchase anyway. She said that this social enterprise appeared to be successful and that her company was considering setting up similar enterprises to provide them with services and products they need, like printing and other essentials.

***“We can put money back into supporting people who need it, and I think that’s really the way to do it, I think it’s nothing like our charity donations, which is fine, but it’s really about building a social and economic solution which is the way forward.”*** (Participant 9 – Construction industry: roads and highways)

She believed that there is an opportunity for other companies to do the same: to set up social enterprises to provide the products they need.

This section of the data analysis highlighted the fact that participants aimed to pick suppliers who shared their social values and adherence to environmental and ethical legislation. The idea of setting up social enterprises was looked at as a possible option to support their communities in an economically viable manner.

#### **4.7 | Theme 6 – Development of a tool to appraise SCP**

One of the main objectives of this study was to produce a bespoke Appraisal Tool for SCP, specifically for small and medium-sized businesses. This section relates the participants' experience in relation to this. Areas that were covered during the interviews are as follows:

- The question of whether CSR and philanthropy can be measured
- How participants aligned their CSR activities with government and international standards
- The development and use of bespoke rating tools
- Developing future appraisal tools for SCP

**Subtheme 6.1 | Assessing if CSR and philanthropy can be measured**

Participants had the opportunity to discuss if and how they documented and appraised their company's CSR activities. The views of the participants ranged from the opinion that CSR cannot be measured and is part of a company's values, to those who developed an advanced framework for CSR and SCP.

Several participants used the term CSR as an umbrella term for all matters relating to social value, philanthropy, and environmental responsibilities (as discussed in the first section of this chapter on defining CSR and SCP). Participants expressed the belief that company values determine the extent of their philanthropic activities. The same participants did, however, express the view that their social values had a direct impact on their ROI.

***“If someone says to me, do you get a return on your investment for CSR, I ask, can I measure it? Probably not. But all the usual metrics like profits, turnover, and staff retention, they’ve all gone up.”*** (Participant 1 – Flooring industry)

Some participants believed that they successfully bid for contract because of their reputation related to their values.

***“When the biggest, most prestigious project come around in England, we were selected because of our values.”*** (Participant 1 – Flooring industry)

**Subtheme 6.2 | How participants aligned their CSR activities with government and international standards**

Some of the companies represented by the interviewees used international standards (ISO 14000) and government legislation (Social Value Act) to measure their CSR and philanthropic activities.

***“80% of our work is from government bodies and public funding and they have the Social Value Act and they’ve just created new guidelines, PPN06 which narrows it down and we’ve been doing it voluntary.”*** (Participant 9 – Construction industry: roads and highways)

***“My company has got ISO 14000 accreditation which is the environmental one. We have predominately been keeping to ISO. I’ll be honest, I think it’s fair to say that we sort of live and breathe that.”*** (Participant 4 – Printing industry)

Other participants indicated that they did not use tools like ISO standards, as they felt they were not suited for smaller companies that had limited resources and skills to implement them.

### **Subtheme 6.3 The development and use of bespoke rating tools**

Only two of the companies interviewed formally appraised either their CSR or their SCP activities. The key informant’s company developed its own framework called the Social Value Calculator (SoC). The participant from the education industry related how they used an outside company to measure their full environmental impact.

#### *Social Value Calculator (SoC)*

The key informant related her experience of developing and using a bespoke framework to assess her company’s SCP activities. She remembered that the company used to use a basic spreadsheet to log any community events and CSR activities. In 2017, it was decided to create a new framework, called the Social Value Calculator (SoC), with the help of a specialist consultant company. The tool was updated on a regular basis, as the company believed that the elements it was based on were constantly evolving. The SoC and the five pillars it is based on are discussed in more detail in the literature review. Within the SoC, there are 32 metrics of a monetary value. The participant explained that the tool documents the social impact of over 450 projects a year. Selected trained staff can add the details of events, actions and projects, including, amongst others, the following:

- Charity events, such as cake sales
- Attending events at schools (cost of fuel, printing, staff time and expertise are logged)
- Apprenticeships, graduate intakes, formal and informal qualifications
- Community events, including time and money spent on these
- Donations, including financial, gifts in kind, and surplus materials, for example:

***“Also included in that is donations, which is financial, but we also take into account any donations of surplus materials. So, it could be that we provide pallets for instance, for an allotment.”*** (Participant 9 – Construction industry: roads and highways)

- Time and money spent supporting social enterprises and supporting small businesses within a certain radius

The company trained 150 staff to log events, which resulted in the ability to produce specific reports.

***“We trained 150 people throughout the business who can access SoC and they put in the date of the event or when it happened and it generates a figure***

***and you can produce a report by project.***” (Participant 9 – Construction industry: roads and highways)

The SoC allowed the company to document their social impact year on year. It also allowed for the setting of targets for any future projects.

***“We have a target, for every £1 spent on a project we want to give 10p back on social value. Last year we achieved 18p per pound, which is fantastic. So I’m hoping this year that we’ll achieve 20p per pound too.”*** (Participant 9 – Construction industry: roads and highways)

#### *Footsteps Sustainability Report*

In 2019, a participant from the education industry migrated from a traditional mainstream menu to a fully plant-based menu at their premises. Footsteps, a sustainable food consultancy based at Cambridge University, carried out a study to measure the full environmental impact the organisation could achieve:

***“We wanted to have some type of actual proof, a report that will calculate the true impact of our change.”*** (Participant 2 – Education industry)

The report confirmed a carbon reduction of 56% and was a confirmation for the company that their changes had a positive impact on their environment and setting a new standard for sustainable nutrition in their sector.

### **Subtheme 6.4    Developing future appraisal tools for SCP**

The data analysis of the interviews clearly showed that bar the key informant’s company, there was a lack of input related to the current appraisal of SCP. Participants did, however, express the view that they would find future appraisal tools very beneficial. During their interviews, they shared their views on what such appraisal tools could look like and what they should be able to achieve.

- *Time sensitive*

The ideal appraisal tool should contain timeframes for both the short and long term. Time is an extremely valuable resource. The appraisal tool should keep track of the use of this resource in its finest details. The appraisal tool should also look at future goals set over the longer term.

***“I think the longer you can see a scheme going forward, the more planning and the more impetus you can put in it.”*** (Participant 9 – Construction industry: roads and highways)

***“The tool should assist in the setting and measurement of goals. For example, like year 1, this is what we’ve done this year, but what can we do more this next year.”*** (Participant 7 – Performing arts industry)

- *Appraising the effect of philanthropic activities on the bottom line of the company*  
Company representatives also wanted to see an appraisal tool that analyses the impact of SCP on the company’s bottom line.

***“Understanding it in business terms is important. Knowing the impact not only on the charity and community but also on the return on investment of our company.”*** (Participant 7 – Performing arts industry)

- *Documenting the effects of SCP and CSR on other areas of a company, such as company reputation and staff retention*

Participants had varied opinions on publishing CSR and SCP, which was discussed in more detail under theme 2. They did, however, agree that it had a positive impact on company reputation. Opinions were, however, divided on whether this should be reflected in the appraisal tool. Participants agreed that staff involvement in CSR and SCP decisions and projects had a positive impact on staff morale and staff retention. One participant working in the construction industry went as far to say that company values and focus on community upliftment have affected the way they recruit staff. He also stated that prospective staff state that they wish to work for his company due to its reputation in the community.

***“Our social values and philanthropic activities has not only increased revenue and profit. It’s changed the way we recruit staff and we’re holding onto staff longer.”*** (Participant 1 – Flooring industry)

This section shed light on the fact that most participants interviewed did not have a formal means of recording their philanthropic activity, but they did express the view that they would benefit from such a tool. Some participants made use of international standards to appraise their CSR activities, and the key informant, representing a large corporate, was the only interviewee whose company developed its own appraisal tool. The rest of the participants mentioned that they would like to see the following elements in such a tool:

- It must be time specific
- It must document the effect on the company’s bottom line
- It should appraise the effect on other areas of the business, like staff morale and company reputation

#### **4.8 Chapter conclusion**

A combination of three research approaches was used, namely Thematic Analysis, Template Analysis and Cognitive Mapping. The researcher assigned a colour to each theme (Table 4.1) to ease the analysis process and enhance the reading experience of this project. In summary, the data analysis of the transcribed semi-structured interviews with all nine participants produced six distinctive themes, as follows:

**Theme 1** – How participants defined CSR and SCP and how these definitions evolved over time.

**Theme 2** – How company ethos evolved over time, the origin of individual and company ethos, and the traits of a philanthropic entrepreneur. How company ethos linked with a responsibility to serve the local community and staff buy in to company

values and ethos. Should philanthropic activities be publicised, and is it ethical to gain financially from these activities?

**Theme 3** – Companies do not only support charities and community organisations through cash donations. A wide range of resources are allocated to CSR and SCP activities, including:

- Gifts and services in kind
- Donating staff time and personal time
- Apprentices
- Fundraising, awareness raising, and educational events with staff

**Theme 4** – COVID-19 had a great impact on businesses across the globe, and as a result on SCP and CSR activities and company ethos. Events and projects had to be cancelled but companies adjusted to the unique circumstances as follows:

- Moving focus of philanthropic activities to local causes
- Moving fundraising activities online
- Supporting causes related directly to impact of the pandemic

**Theme 5** – Participants agreed that suppliers were preferred if they had the same social values as their company and were actively encouraged to participate in their CSR and SCP activities. Social enterprise was viewed as a possible way to build stronger communities.

**Theme 6** – Some existing rating tools are used by business owners but a need for an Appraisal Tool specifically for small and medium businesses was identified.

All six themes can be linked to one or more research objectives. Table 4.2 illustrated this in detail. It is important to note that themes 3, 5 and 6 contributed to research objective 4, which focuses on the design of a bespoke SCP Appraisal Tool for SMEs. The next chapter (Discussion) and Chapter 6 (Contribution) discuss this in more detail.

## **Chapter 5 – Discussion**

### **5.1 Introduction**

In this chapter, the researcher compares and critically discusses the themes that emerged from the data analysis and also with reference to the relevant literature. The chapter is structured into headings representing each theme and subtheme where applicable.

The literature review revealed that research on corporate giving and philanthropic activities by SMEs is severely lacking. Most research of CP is focused on large corporates (Arulampalam & Stoneman, 1995; Zou, 2021). The researcher thus decided to also use practice literature, especially in relation to the analysis of themes 2, 3, 4, 5 and 6. In this regard, the researcher focused on research done by the Charities Aid Foundation (CAF) and the Chartered Institute of Fundraising (CIOF).

CAF is an independent charitable organisation that has been conducting research into the charity sector, focusing on giving trends and donor behaviour over a number of years. CAF is a reputable organisation and has been in existence for 90 years. The aim of the organisation is to serve as an independent support for companies and charities to enhance their charitable giving. CAF has a huge presence in the UK and five other countries, including the USA, South Africa and Russia.

CIOF is the professional membership body for UK fundraisers. The organisation produces guidance for fundraisers and charities in the UK. The researcher has consulted its recently published articles on fundraising during and post COVID-19, as well as the terminology it uses to describe corporate fundraising.

#### **Theme 1 | Current theoretical definitions of CSR and SCP**

The empirical data indicated that no two participants expressed the exact same definition for CSR or SCP, and in many cases, this caused confusion. Therefore, it is important to note that this data substantiates the work of Garriga and Mele (2004), Hopkins (2006), Meehan et al. (2006), Dahlsrud (2008), and Russo and Perrini (2010). Participants managed CSR and SCP in many different ways. This data also substantiates the work of Wartick and Cochran (1985) and Chen et al. (2008).

Participants went on to tell how their view (and the position of the companies they worked for) on CSR evolved and deepened over time, becoming an integrated part of the company ethos. This is in line with Carroll's Pyramid of Corporate Social Responsibility (Carroll, 1991; 2016). Within this framework, Carroll states that a company goes through different stages of managing CSR and SCP. Carroll indicates that at the start, the company is concerned with making a profit (bottom of the pyramid). The next stage is the compliance to legal requirements and is followed by adhering to ethical matters. Finally, at the top of the pyramid, Carroll added discretionary (philanthropic) actions. This is very similar to Maslow's hierarchy of needs, where a person starts off with being motivated by only the desire to survive, and at the end of the pyramid, self-actualisation is realised (Maslow, 1943, as cited in Stoyanov, 2017). The data analysis indicated that the participants relayed their experience of only being concerned with making a profit when starting their business,

but as time passed, they became more invested in CSR and philanthropic activities. This seems to adhere to Carroll's pyramid stages.

Participants interviewed seemed to indicate that their companies used ISO standards to manage their CSR activities, but they expressed on numerous occasions that their companies did much more than what these ISO standards set out. This is in line with Carroll's updated definitions of CSR, where he suggests that companies should respect new and evolving ethics, as well as focus on philanthropic giving (Carroll, 2016). The participants' experiences substantiate the viewpoint of Lea (1999), who wrote that CSR is about businesses going beyond the legal obligations to manage the impact they have on the environment and society.

Participants interviewed claimed that CSR as a formal necessity came about seldom for them and only occurred when they were tendering for larger contracts. The respondents interviewed from the companies were all employed within SMEs and the fact that they were not expected to give account of their CSR activities could be a reflection that most literature on CSR (both academic and practice) does not focus on giving guidance to SMEs. This is also the case with literature that looks at the measurement and appraisal of CSR. Therefore, this research attempts to fill this gap by contrasting the data from SMEs and relating that with the current literature, which is not focused on SMEs.

Participants said that in the past, they believed that all CSR and philanthropic activities took place with no expectation of receiving anything in return. Over time, their viewpoint regarding this seemed to change. This aligns with Carroll's work, who, in 1984, claimed that CSR implemented and managed correctly can hold benefits for the company (Carroll & Hoy, 1984). Elkington's Triple Bottom Line (Elkington, 1999) also supports the notion of companies reaping benefits from their CSR projects. The Triple Bottom Line is a sustainability framework and a practical approach addressing a company's social and environmental responsibilities and doing it with a positive balance towards economic goals (Latapi Agudelo et al., 2019).

The data analysis from the participants also indicated that in the past, they as individuals, as well as the companies they work for, used to believe that CSR and philanthropic activities could not be measured, but that over time, both changed their viewpoint regarding this matter. They were aware of some tools available to measure CSR but found these were complicated and time consuming. The literature review analysed several CSR rating tools from academic and practice literature (see Table 2.5 and Table 2.6). None of these measuring tools were specifically aimed at SMEs and none had a focus on measuring SCP. The key informant interviewee (who was from a larger organisation, not an SME) believed that the term CSR was a term used more by companies from the USA and that in the UK, there is a trend towards using the term "social sustainability" and/or "social value." The researcher did not find this to be the case when reviewing literature. Academic writers based in the UK often used the term CSR (Frederick, 1995; Elkington, 1999; Ishida, 1999; Piacentini et al., 2000; Hopkins, 2003; Jenkins, 2004; Bvepfepfe, 2015). The use, however, of terminology such as "sustainable development" or "social value" became very prominent with academics and industry experts alike (Hopkins, 2006; Auld et al., 2008). The use of this terminology even influenced human resource allocation and role descriptions within organisations. For example, one participant indicated that she took on the role of "Stakeholder Engagement Manager" and no longer had a title of CSR Manager.



This reflects the work of Hopkins, and Mirvis and Googins among others, who emphasised the influence of stakeholders in CSR management (Hopkins, 2003; Marrewijk, 2003; Igalens & Gond, 2005; Mirvis & Googins, 2006; Auld et al., 2008).

When discussing the terminology further with participants, the majority agreed that when they speak of CSR, they incorporate philanthropic activities, such as the support of community projects, awareness raising, fundraising events and educational activities. However, this is not substantiated in the literature. As part of the literature review, definitions of CSR were analysed by stating whether or not each definition contained legal, economic, ethical, and philanthropic elements. Of the 32 academic definitions analysed, only four definitions included the element of philanthropy (Carroll, 1991; van der Wiele et al., 2001; Marrewijk, 2003; Carroll, 2015). The researcher proposes that the participants' view of CSR including philanthropic activities might stem from the fact that there is such a wide, confusing array of definitions and that there is a limited amount of literature on SCP for SMEs. This view is substantiated by the work of Murillo and Lozano (2006). They presented the results of analysis of four case studies on companies that stood out for their social and environmental practices. The authors reported that the SMEs involved in their study found it difficult to define and understand CSR, which corresponds with the findings of this research.

Participants expressed with much emphasis that CSR and philanthropic activities were fully embedded as part of their company ethos. It was interesting to note that some participants stated that business should be purpose driven, focusing on having a positive impact on the lives of individuals and the communities they do business in. This is in line with the view of Davis (1960), who stated that CSR should be approached as a management concept to give back to communities with the view of creating long-term benefits (Frederick, 1960). Their focus was moving towards supporting local communities and they believed that their businesses were there to focus on doing good and not only to make a profit. This phenomenon is discussed further under the next theme.

## **Theme 2 | Company ethos and publicising CSR and SCP projects**

The second theme explored the influence of ethos on CSR and SCP within organisations. This was undertaken by respondents describing their perceptions of how their company's ethos can evolve over time, as well as the origin of their companies and their individual philanthropic ethos. Participants' responsibility towards their local community and the common traits of philanthropic entrepreneurs were also explored. This theme also revealed how participants viewed the external publicising of their philanthropic activities.

The data seemed to indicate that participants did not place much emphasis on a specific definition for CSR and SCP, but rather on how it formed part of their business ethos. It made sense to take a deeper look into the company ethos: how it evolved over time and its origin. Participants discussed the elements that contributed to having a philanthropic business ethos, and the traits of a philanthropic entrepreneur. They were also given the opportunity to share their view on publicising CSR and SCP activities and the possibility of financial gain from such activities.

For this study, it is important to be clear about the difference between business culture and ethics. Sevic (2003) rightfully observed that different groups and societies (including academic writers) assign different meanings to the term “culture” (Harris et al., 2004). There is a large amount of academic literature on the definition and the management of organisational and business culture (Toynbee, 1964; Bottger et al., 1985; Tayeb, 1988; Hofstede, 2001). Ethics, on the other hand, can be seen as a specific trait or characteristic of an individual (Sevic, 2003). This study focuses on the ethos of business owners and decision makers within SMEs and whether it filters through to the rest of their stakeholders, such as their employees and supply chain.

### **The origin of company ethos and how it evolved over time**

The respondents in this study stated that for them, the motivation behind their philanthropic activities was not influenced by the possibility of financial gain, receiving praise and public recognitions, or improving the image of their company. Instead, they were driven by a deep-seated desire to “do good,” and a desire to “support and uplift their local community.” Their sentiment echoes the findings of Breeze (2013) in the article ‘How donors choose charities: the role of personal taste and experiences in giving decisions.’ Breeze (2013) conducted a qualitative study, interviewing 60 individual committed donors in the UK in relation to their choices as to which charities or organisations to support. The study found that the main motivating factor when the donors decided which cause to support was their own personal taste, as well as their historical taste. Respondents from this study, in comparison, explained that their “need” or “choice” to support specific organisations comes from the example set by their parents and their experiences within their local community over time.

Respondents had different views as to how their philanthropic ethos evolved over time. Some indicated that they had a philanthropic mindset from the day they started their business. Other respondents explained that their philanthropic ethos evolved over time.

### **A responsibility towards their local community**

As mentioned in the introduction to this chapter, academic literature focusing on SCP and CSR within SMEs is very sparse. The researcher thus explored practice literature from organisations such as CAF and CIOF. CAF (2021b) released a report titled ‘Bold Thinking, Brave Action,’ which focused on understanding the leadership traits of decision makers and managers in the sustainability profession. CAF (2021a) complemented this report with a survey, ‘From Purpose to Practice.’ The report and survey focused on CSR and SCP managers within large corporate companies. Although their situations were not the same as the respondents of this study, the comparisons of traits and management styles shed light on the ethos of SMEs and how it affects their philanthropic behaviour.

CAF (2021a) found that 80% of sustainability practitioners interviewed highlighted company ethos as a key driver when managing SCP and CSR activities. The report also published the following after analysing findings made by the Edelman Trust Barometer (2021):

- Two-thirds of members of the public interviewed as part of the Edelman Trust Barometer said they believed that company CEOs should be accountable to the public and not just to shareholders.
- Businesses are trusted more by the public than governments or charities are.

- Two-thirds of members of the public interviewed expected businesses to intervene when government fails to address shortfalls within the community.
- 86% of the members of the public interviewed believed that CEOs should speak up on challenging issues within the community.

Over 90% of participants in this study felt a strong responsibility towards the communities in which they do business (construction, education, performing arts, consultation and printing). Not only did they feel part of the community, but they also saw the community as an important stakeholder, equal to that of their clients and suppliers. This could indicate that SMEs are more keen or more ready to contribute or participate in community projects. When comparing the logistical nature of SCP, it is important to note that although larger corporates might be able to give more than their SME counterparts, the SMEs might be better placed to provide quick and effective support in their local community. This phenomenon is discussed further under theme three in the next section.

#### **The traits of philanthropic entrepreneurs and elements contributing to a philanthropic outlook**

Respondents interviewed for this study described their leadership style as being “proactive.” They felt that they were motivated by a deep desire to improve their local communities. They were also proud to talk about the projects in the local community they were involved with.

Their comments seem to echo the findings of CAF (2021b). The report suggested that the characteristics of a successful sustainability practitioner include, amongst others, passion, imagination, and integrity. The report also cited that the ability to drive enthusiasm for SCP and CSR projects to fulfilment is key to success.

Respondents of this study did, however, go further, citing the following core elements that contributed to their successful SCP activities:

- Many participants had mentors who guided and influenced them in taking a personal concern with the welfare of their local communities. These mentors included, amongst others, their parents, business contacts and industry leaders.
- Having a personal or close connection with the projects they support (and the beneficiaries of these projects) was a high priority. The connection could be their own or that of a staff member and their family.
- Several participants stated their own personal life experience and realisation that they are in a fortunate position to be able to make a difference in their community.
- Participants mentioned that meeting the actual beneficiaries of a project motivated them to manage more impactful SCP activities.

#### **Publicising philanthropic activities and gaining financially as a result of having a philanthropic ethos**

Publicising CSR and SCP events and projects externally was a relatively new concept for some of the participants of this study. In the past, some believed that such activities should remain “under the radar” and that they preferred to remain “humble.” At present, all participants interviewed have come to the realisation that publicising their philanthropic events will have a positive effect on their company, and on the organisations, they support, in the following manner:

- Publicising and talking to others about their philanthropic activities inspires other companies in the community to follow suit.
- Stakeholders have a more positive perception of the company.
- The company benefits from publicity created by beneficiaries on social media and in organisational reports and newsletters.
- Publishing CSR and SCP activities contributes to awareness raising and educating the public in relation to the work of the charity or community organisation supported.
- The worth of the publicity a company receives as a result of supporting a charitable cause often outweighs the actual cost of the donation made.

Participants in this study were adamant that their CSR and SCP activities were not aimed to profit their businesses financially. They did, however, serve to contribute to the bottom line indirectly. Some participants even stated that their philanthropic ethos was what set them apart from their competitors, and that it was an important part of the company's overall marketing strategy.

CAF (2021a) found that larger corporates in the UK are possibly lagging behind the SMEs in this study when it comes to seeing CSR and SCP as ways to positively impact the bottom line of their company or as events to create customer loyalty. The report published the following findings after interviewing corporate responsibility practitioners representing large corporates:

- Only 16% of the practitioners interviewed related that the company they represented used CSR as a possible tool to impact the company's bottom line.
- Only 26% of practitioners interviewed stated that the company they represented saw CSR and SCP as ways to increase customer loyalty.

CAF (2018) stated in a report on corporate giving by FTSE 100 companies that philanthropic activities were not just an avenue to perform good deeds, but a way to differentiate the business from its competitors and build closer relationships with customers. The report also stated that corporates are seen in a more positive light when they report on their CSR and SCP activities. These statements echo the findings of this report mentioned earlier.

#### **Staff buy-in into company ethos**

CAF (2021a) stated the following findings in relation to staff involvement with philanthropic activities amongst large corporates:

- 80% of practitioners interviewed stated that their companies involved staff with their charitable projects, giving them the opportunity to do volunteer work.
- Participants did, however, feel that the variety of projects available to staff was very limited.
- Only 4% of participants related that their company views CSR and SCP projects as tools to increase staff productivity.

Participants of this study explained that they went a step further by involving their staff members from the start with CSR and SCP activities. They were part of the discussions when decisions were made as to which cause or organisation to support,

as well as what resources would be allocated to the project. This ensured buy-in from the whole team, which paves the way for delivering successful CSR and SCP events and projects. Some participants interviewed in this study stated that people were keen to be recruited by their company because of the reputation of the company and the work they do in the community.

In conclusion, it is important to note that respondents in this study felt that their philanthropic activities were driven by a deep-seated desire to “do good” and a desire to “support their local community.” They felt that their local community was an important stakeholder, just like their customers. Respondents also agreed that publicising their CSR and SCP activities will have a positive effect on their company and on the organisations they support. Respondents involved their staff with all their CSR and SCP activities, from inception through to completion.

Participants related that their contributions to charities and community organisations are no longer limited to only cash donations. The next theme takes a closer look at how participants used different resources to support their chosen causes.

**Theme 3 | Resource allocation for SCP activities**

Theme 3 focused on how SMEs allocate different resources to support charities and local community projects. These include standard financial donations (including sponsorships and matched giving), gifts in kind, apprentices, events, and educational and awareness-raising activities. The analysis of participants’ choices with regards to resource allocation revealed that CSR and SCP activities are about so much more than cash donation or Environmental Management Systems (EMS).

Below is a table showing the different channels (other than cash donations) through which respondents of this study, representing a variety of industries, allocated their resources as part of their SCP activities.

**Table 5.1 – Summary of respondents' resource allocation to SCP activities**

<b>Industry in which respondents are employed</b>	<b>Apprentices</b>	<b>Gifts and services in kind</b>	<b>Staff time</b>	<b>Organising events</b>
Flooring industry	Regular intake with apprentices selected from disadvantaged backgrounds	Donating both materials and services in kind	Staff allowed to do volunteering inside working hours	Organising fundraising events that include company resources and staff time
Educational industry			Staff allowed to do volunteering inside working hours	Organising fundraising events that include company resources and staff time
Consultancies		Donating time and expertise		
Printing industry	Regular intake with apprentices selected from disadvantaged backgrounds	Donating both materials and services in kind	Staff allowed to do volunteering inside working hours	
IT industry		Donating both materials and services in kind	Staff allowed to do volunteering inside working hours	CEO participant in external charity events
Performing arts industry	Regular intake with apprentices selected from disadvantaged backgrounds	Staff donating their time (expertise) inside working hours and after hours		Organising fundraising events that include company resources and staff time
Transport industry	Regular intake with apprentices selected from disadvantaged backgrounds	Donating services (transport) in kind	Staff allowed to do volunteering inside working hours	Organising fundraising events that include company resources and staff time
Construction industry	Regular intake with apprentices selected from disadvantaged backgrounds	Donating materials and services in kind		Organising fundraising events that include company resources and staff time

*Author: T Roberts – Data from analysis*

At first glance, this table seems to indicate that some companies gave more than others. However, this is not the case. Instead, some companies have access to a

wider range of resources to give. For example, the company working in the flooring industry was able to utilise their vans to transport food parcels on behalf of foodbanks. They gave staff time to drive the vehicles. They were also able to provide raw materials as gifts in kind to community organisations. The participant in the consultancy industry had only one resource to give: his expertise. This does not mean that what he gave to the community was of lesser value in comparison to the company in the flooring industry. This study thus suggests that SCP activities in SMEs are mostly driven by resource availability.

CIOF describes corporate fundraising as a specialist field within the fundraising sector (CIOF, 2021). Corporate fundraisers liaise with companies to assist them in finding the best way they can establish an effective partnership with the charity they represent. It is important to note that most of these partnerships are formed with larger companies. None of the SMEs interviewed for this doctoral study made use of corporate fundraisers to facilitate their work with local charities and community organisations. There are, however, some similarities and comparisons to be made with the way SMEs manage their SCP activities.

CIOF (2021, p.10) describes corporate fundraising as a charity's "partnership with businesses" in their report on corporate fundraising in the UK. They suggest that corporate fundraising can be established through 11 different channels. Respondents of this study only mentioned four of these channels as ways they support charities: staff time, expertise, gifts in kind and fundraising events. Participants did not utilise channels such as Charity of Year projects or cause-related marketing, which is more common with larger companies.

CAF (2018, p. 3) describes corporate giving as "the donations made by corporations and private companies towards charitable causes. This can be in the form of a cash or in-kind gift to a charity or community organisations." This includes "the value of work hours donated through employee volunteering schemes and any management costs incurred in implementing community investment initiatives."

#### **Gifts and services in kind**

Participants interviewed for this study shared this sentiment and seemed to be even more invested in the idea of utilising gifts in kind than larger companies who took part in the CAF (2021a) surveys. Table 5.1 shows the variety of channels respondents utilised to support charities and community organisations. This was done with careful planning, and these activities were strategically managed. Some examples of how this was done are as follows:

- Sharing of assets: respondents from the construction industry and transport industry used their vehicles to support charities, especially supporting foodbanks during the COVID-19 pandemic.
- Sharing expertise: the respondent from the consulting industry shared his experience of how he supported local charities by giving talks, training charity staff and managers, and by sitting on charity boards and committees.

- Donating staff time: most respondents allowed their staff to assist charities during working hours. The participant from the education industry allowed staff to organise and run local fundraising events.
- Providing services: a respondent from the construction (flooring) industry provided their services to assist in the decorating and upkeep of a local hospice.
- Providing products: the respondent from the printing industry designed and produced free leaflets for a local charity.

Many of the respondents shared their belief that their gifts and services in kind were worth far more than any financial donation they could give to charities. Some participants explained that they did not always have the extra cash to give to charities or community organisations. Instead, they gave their services free of charge. The amount they would normally charge for these services would be higher than any cash donation they would be able to afford to donate.

CAF (2021a) provide insights from over 100 CSR practitioners representing large companies. They shared their ideas on how to run more responsible businesses. It is interesting to note that this publication refers to these professionals as “Corporate Responsibility practitioners” and that their role included managing both CSR and SCP activities. The report found that businesses can give so much more than just cash donations to support charities and community organisations. They can utilise their assets, time and expertise to the benefit of the organisations they support. This sentiment was shared by charities who participated in the CAF Spring Poll of 2020. More than half of the charities interviewed expressed the wish that they could work more closely with companies to find alternative solutions to the challenges they face (CAF, 2020).

### **Staff involvement and apprentices**

All participants agreed that their staff played an important role in their SCP activities. Staff time donated during working hours, and personal time outside of working hours, added significantly to the support given to their selected charities. There was a marked increase of staff involvement during the COVID-19 pandemic. For example, one respondent told of staff members assisting foodbanks with deliveries, as well as assisting with the sorting and packing of food parcels. There was also an increase in staff supporting charities outside of working hours since the pandemic.

This is in line with findings of the CAF (2021a) report on giving during the pandemic (involving large corporates), where companies explained there was a marked increase in staff seeking ways to get involved with company CSR and SCP activities. Staff have, however, found that the projects on offer were limited in the opportunities they offer for staff to get involved.

Participants interviewed mentioned that they felt that the success of their SCP projects was largely dependent on staff buy-in. Some would involve their staff from the very start when deciding which causes to support. They would arrange for their staff to visit the facilities of the project they supported during work time, to give them first-hand experience of the difference their help would make.



Companies interviewed explained that they often arrange their own fundraising events, including, amongst others, a golf day, a carwash fundraiser and a sponsored sleep out. Some participants held awareness raising and educational events relating to environmental issues and disability awareness. Others held events for their staff linked with national UK events such as Red Nose Day and the Macmillan Coffee Morning.

An area where companies seem to contribute to the local community, which is often overlooked, is that of the appointment of apprentices. These companies did not specifically employ graduates, but they recruited youths from disadvantaged backgrounds, ex-offenders and homeless people. For SMEs, it is not a legal requirement to take on apprentices from these backgrounds, yet the respondents indicated that these companies benefit from a human resource point of the view, and the community benefits in many areas, such a job creation and rehabilitation. This underpins the very essence of SCP.

### **Charity donations**

The key informant interview indicated that larger companies often set up a foundation of their own to manage their charitable donations. CAF (2021c) revealed that these foundations experienced difficulties during the COVID-19 pandemic when attempting to give through this channel, including:

- 37% of grantees were not running their usual service as a result of suspended or paused operations.
- 24% of companies experienced challenges when attempting to conduct due diligence during the COVID-19 pandemic.
- 20% of companies found the identification of new grantees challenging during the COVID-19 pandemic.

The rest of the participants representing SMEs did not make use of foundations to manage their charitable giving. Their experience of supporting charities and community organisations during the COVID-19 pandemic seems to have been less challenging than their larger corporate counterparts.

Most participants also expressed an aversion towards supporting large international and national charities, as they felt that they were not sure where the money goes. Supporting local charities, on the other hand, gave them the opportunity to see first-hand the impact their donations made. National charities did receive some support, but it would normally be because of staff having a personal connection with the organisation.

During the COVID-19 pandemic, several participants moved their fundraising activities online, encouraging customers to donate directly to their chosen cause. They also made use of their network in the community to do good in the community. In cases where they were not able to assist a community organisation with cash donations or gifts in kind, they were able to put them in touch with a company or individual who was able to help. These contacts included suppliers and clients.

### **The logistics of giving**

Through this study, it became apparent that SMEs had certain advantages over larger corporates when supporting charities and community organisations. Although larger corporates had a broader reach and the ability to give more financially, SMEs proved to be more agile in their support. As they often form part of a close-knit community, they become aware of a specific need first-hand, and as they have fewer staff to manage, they could possibly move from “decision to support” to “actioning support” within a very short time frame. This phenomenon became even more apparent during the COVID-19 pandemic.

In conclusion, it became clear that the SMEs interviewed for this study used a variety of resources to support charities and local community organisations, including gifts in kind, services and expertise, and staff time. These SMEs proved to be more agile in their support compared to their larger corporate counterparts. This fact was demonstrated clearly during the COVID-19 pandemic, which is discussed in further detail under the next theme.

Apart from the key informant interviewed, none of the other participants for this study seemed to have any formal methods for documenting their CSR and SCP activities. This phenomenon is discussed into more detail in the section under Theme 6.

## **Theme 4 | The effect of COVID-19 on corporate giving**

This section considers the theme of Covid and corporate giving, as the research was undertaken during the COVID-19 pandemic, and that the pandemic could have an effect on corporate giving behaviour. Participants shared their experience of how the COVID-19 pandemic affected their day-to-day business and any charitable events they had planned. It explores how the pandemic affected each participant’s corporate giving and how they adapted in different ways to accommodate this situation.

### **Effect on day-to-day business**

It seemed that the pandemic had a great effect on the day-to-day business of all participants, including the impact on staff numbers and staff morale. These in turn influenced their philanthropic activities, as discussed under the previous theme on resource allocation. This echoes the findings of CAF (2021b). The report found that by July 2020, over 20% had to downsize and cut staff numbers. Their findings were substantiated by the Euromonitor International Voice of the Industry Covid-19 Survey.

Several participants stated that COVID-19 had an impact on their human resources. Some organisations had to make several staff members redundant as a result of a decline in business, and others mentioned that several team members were signed off as a result of testing positive for COVID-19 or had to self-isolate. Several participants related that COVID-19 had a negative effect on their income. It is interesting that the company representing the performing arts industry flourished during the pandemic in comparison to other companies in the performing arts industry. Although the performing arts industry was heavily impacted by the pandemic, this participant branched into new areas of business and moved his theatre classes online. Other participants also agreed that adaptability was key to survival for business during the pandemic. The same quality of adaptability is necessary when managing SCP and CSR (CAF, 2021c).

CAF (2021d) stated that although the COVID-19 pandemic dealt a severe blow to the commercial sector, businesses across the globe increased their support to charities in their communities by over 70%. The participants in this study saw a similar increase in support for their local charities, but the support often did not come in the form of cash donations. This phenomenon was in line with the comments made by Klara Kozlov (Head of Corporate Clients at CAF). She stated that companies are looking at new creative ways to make a positive impact on their communities and that CP has become an integral part of business strategy (CAF, 2018). Academics used events surrounding the credit crunch as a possible comparison to COVID-19, to establish giving trends. In a recent article, Pharoah and McKenzie (2020) found that small and medium businesses, although hard hit by the credit crunch in 2009, still maintained their levels of giving. This seems to be the case with respondents interviewed for this study, who encountered the effects of the COVID-19 pandemic first-hand.

#### **Effect on planned fundraising and charitable events**

As discussed previously, participants in this study appeared to support causes of their own choice by a variety of means. This included holding fundraising events of their own or linking with existing events held by charities and community organisations. During COVID-19, the majority of these events had to be cancelled. Participants explained that due to the strain on their resources as a result of the pandemic (which included staff time), they were unable to support charity events like they used to do. As predicted by CAF (2018), participants of this study found creative ways to overcome the predicaments the pandemic placed on their organisations' philanthropic efforts. One way they overcame these hurdles was by taking fundraising events online. CIOF (2021) highlighted that the fundraising sector has embraced technology since COVID-19 and has moved its events and campaigns online. Participants in this study seem to have employed the same ingenuity by also moving their fundraising events online. One participant in particular managed to create online fundraising events, which raised more income than any of their in-person events ever did. The same participant hosted training events for students free of charge online, but only asked that learners or their parents make an online donation to their selected charity. The project went so well that the participant's company was mentioned in the charity's national newsletter.

#### **Adjustments in resource allocation by focusing on causes in the community and causes with direct links to the pandemic**

Participants related that their companies also counteracted the effects of COVID-19 on their philanthropic activities by adjusting their resource allocation to community projects, and by focusing on local causes and causes directly related to the pandemic. CAF (2021b) found that 85% of corporates surveyed were more committed to sustainability than they were in 2020. There was a 15% increase in companies supporting local communities as part of their "sustainability" ethos (CAF, 2021b). Participants in this study echoed the same sentiment, even though their companies are much smaller than their corporate counterparts interviewed by CAF. They agreed that COVID-19 urged both individuals and company owners to focus their philanthropic efforts on their own local community. Participants expressed the view that many businesses and individuals moved away from supporting international causes. Instead, it appeared that people tended to choose to support organisations in their local community. This will be of interest for national and international charities, who should be aware of this trend and alter their strategic decisions accordingly.

Participants also stated that they became more concerned as to where their money went in relation to the donations they made to charities. They suggested that giving more locally made it easier to know how their resources and cash donations were employed.

CAF (2021c) stated that there had been a marked increase in individuals supporting charities related to the NHS. It indicated that there was also a marked increase in individuals and companies supporting causes related to COVID-19, such as foodbanks and mental health organisations. The participants in this study expressed a similar experience. Some indicated that their companies assisted by helping foodbanks, especially with the transport of food. Others mentioned how their organisation decided to support a local mental health charity, as they understood that the pandemic had exposed many people to isolation.

CAF (2021d) also stated that over half the world's population helped a "stranger" during the pandemic, the highest number since the inception of the index. This trend was similar to that of the responses received from participants in this study. CAF (2021d) revealed that 77% of companies interviewed released immediate funding during the pandemic and two-thirds moved from restricted to unrestricted giving. The same companies redirected funding to where it would have a greater impact in relation to the effects of the pandemic. [Nowski et al. \(2020\)](#) wrote an article where they echoed the same sentiment. They believed that the pandemic resulted in the process of grant application being made easier, especially for small grassroots organisations, and that wealthy individuals started to focus on local communities instead of global issues. CAF (2018) added that SCP has become an integral part of strategic management.

This study found that COVID-19 also had a positive impact on SCP for SMEs. Although the pandemic had resulted in trying times for the companies of the participants interviewed, it had a positive effect on their company values and strengthened their resolve to do more for their community. Even when some participants and their companies were unable to support local causes financially, they were always looking for alternative ways in which they could help. Some participants pointed out that the pandemic served as an inspiration for them and their staff to get more involved in charitable projects within their communities. One participant went as far as to say that COVID-19 highlighted the fact that companies were not only just for profit, but that they played a crucial role in creating a healthy, vibrant community, without which their businesses would not succeed.

In this section, the data indicated that the pandemic seemed to affect every participant, only varying in which parts of their business were affected and to what extent. The impact of COVID-19 on their CSR and SCP activities was no different. Participants in most cases did, however, show resilience in their efforts to maintain these activities. They did so by adjusting their resource allocation to these projects, many moving from giving financially to giving staff time and services. One of the key findings was that participants became more focused on supporting local causes and those causes directly related to the pandemic. Several participants demonstrated creativity by moving fundraising events online or creating new events. It was uplifting to find that many participants felt that the pandemic had a positive effect on their company ethos relating to philanthropic actions. Reports by CAF and CIOF showed that the larger corporates they interviewed had a similar experience, resulting in them streamlining their grant giving and focusing on local community projects instead of global issues.

## **Theme 5 | Supply chain involvement and social enterprise**

This theme identified how the selection of suppliers and, in some instances, the selection of customers, was affected by participants' company social values and ethos, and is based on the data from the respondents' perceptions of this area.

Research on supply chain involvement in CSR and SCP activities by SMEs is very sparse. It is for this reason that the researcher of this study chose to compare research on supply chain involvement in CSR and SCP activities by large corporates.

Participants interviewed explained that they no longer select suppliers on prices quoted for products and services alone, but that their environmental policies and matters related to sustainability and social value are all considered. They went as far as to say that they would refrain from using a supplier if their social values, environmental policies, and ethical behaviour did not mirror their own. Participants stated that their suppliers have become an important stakeholder, similar to other stakeholders such as customers and employees, especially in relation to SCP activities. They stated that it is important that the suppliers give back to their communities and support those in need. Some participants mentioned that they actively try to educate suppliers to buy into their way of business, by adhering to environmental standards such as ISO 14000 and by adhering to ethical business practice. Participants suggested that their suppliers supported them with their fundraising and community projects by means of financial donations, gifts and services in kind, and donating staff time. Participants also explained how their CSR and social values contributed to them being selected as a supplier by other companies. They also discussed how, in their role as supplier, they supported the philanthropic activities of the companies they worked with. They added that they believe that many of their clients have the same values as themselves and that this is the reason why they choose to do business with them.

CAF (2021b) discussed the management of CSR and SCP activities by large corporates in the UK, and the need to adapt to changing times. The report identified three organisational factors that enable "bolder thinking and braver action" when managing CSR and SCP activities, including company purpose, company culture and business practices, and accountability. The report added that these practices include sustainable requirements and have become an integrated part of businesses, including supply chain selection and management.

CAF (2021a) interviewed 100 CSR and SCP professionals representing large corporates in UK. The report showed that the participants interviewed agreed with the findings of CAF (2021b). They stated that CSR needs to be integrated into all elements of business, including supply chain management ensuring that suppliers also act in an ethical and sustainable manor. Participants interviewed for this CAF report were also asked about the UN's SDGs and how the companies they represent have responded and took action to embrace them. Although many of the companies have taken some action, the report reveals that only one in five companies represented has taken "transformational" action. Of the companies who did take any action, only 28% focused this action on their supply chain.

### **Social enterprise**

Another method companies can use to have a positive impact on their local communities is by setting up a Social Enterprise (SE) (SEUK, 2021). The key informant interviewee of this study, who represented a large national corporate, echoed the sentiment of SEUK (2021). The company set up an SE that would produce the company's signage and branding used within their organisation (these products were only for internal use of the company). The enterprise consisted of 20 employees who all had disabilities, and with guidance, became a commercial business in its own right. The company itself also benefited, as the SE provided it with much-needed products. The company was planning to open more of these SEs linked to their company. The key informant explained that the current SE was a success, as it provided employment to disabled members of the community and supplied them with a product they would have sourced regardless. The respondent did not have insight as to what products or services the next SE they plan to establish would provide.

Reilly (2016) defined an SE as an organisation that aims to generate both social value and economic value. The article stated that in uncertain economic times, when government and donors alone cannot solve social challenges, SEs could be the answer. They allowed charitable organisations to not be completely dependent upon funding from donors, but to have their own sustainable income (Reilly, 2016; Liston-Heyes & Liu, 2021). Social Enterprise UK, the membership body for SEs in the UK, published a report during COVID-19 (SEUK, 2021). After interviewing 230 SEs, the report found that SEs play an important part in providing community support during times of crisis.

The rest of the participants interviewed for this study represented SMEs. Their focus was not on setting up their own SEs but rather to work closely with existing charities and community organisations. SE is a discipline on its own and was not included under the scope of this study. SEUK (2021) revealed that the number and size of SEs show a marked increase every year, even during the COVID-19 pandemic. The researcher is thus aware that the impact of SEs in local communities and their dealings with both corporate companies and government will be a worthy area of research for the industry.

Theme five indicated that SMEs seem to strategically select their suppliers in line with their own values. They are looking to conduct business with those companies and organisations that share their values and that will support their SCP endeavours. The SCP activities of these SMEs should not be mistaken as SEs, which are a separate entity and are not included in this study.

### **Theme 6 | Development of a tool to appraise SCP**

One of the main objectives of this study was to produce a bespoke Appraisal Tool for SCP, specifically for small and medium-sized businesses, which will allow organisations to document and manage their SCP activity. It is for this reason that participants interviewed were questioned if, how, and why they appraise their philanthropic activities.

The participants interviewed for this study often used CSR as an umbrella term for all matters relating to social value, philanthropy, and environmental responsibilities (as

discussed in theme one). The literature review found that this is commonplace with many companies and practitioners. It is for this reason that this research study analysed a range of current measuring tools used for SCP and CSR alike.

The CAF (2018) report stated that due to the change in government legislation in 2013, many FTSE companies decided not to publish their charitable contributions. Prior to this change in 2013, the Companies Act made it mandatory for companies to report the donations they made to charities. The report suggested that the ability to measure CP will result in an increase of CP, as is the case with many other business disciplines (CAF, 2018; Wiepking et al., 2021). This sentiment was echoed by CIOF (2021), who stated in their report that fundraising and strategy after Covid has had a tangible impact on the need to monitor the results of strategy for SCP, which leads ultimately to the ability to set measurable targets and desired ROI.

### **Aligning CSR activities with government and international standards**

Some of the companies represented by the interviewees employed international standards (ISO 14005 and ISO 26000) and government legislation (Social Value Act) to monitor their CSR and philanthropic activities. These standards and legislation are explained as part of the literature review (Chapter 2). In essence, the Social Value Act is part of the UK government's way of evaluating social value when awarding major contracts. The Social Value Model (SVM) consists of objectives for procurement officials to adhere to. The model facilitates evaluation via qualitative responses of bidders. Evaluation is not based on volumes, which prevents large corporations outbidding SMEs on scale alone. Government created guidance on using the model (Action Note PPN 06/20 September 2020) and the model has also been updated to reflect the impact of COVID-19. The SVM consist of themes, policy outcomes and set objectives for procurement officials to adhere to. These objectives are achieved by means of activities that take place as a direct result of the delivery of a contract. The SVM asks businesses to address economic inequality by creating new business and jobs and by increasing supply chain resilience and capacity. This can be done by creating opportunities for entrepreneurship and employment. Companies are also encouraged to create diverse supply chains, including start-ups and SMEs.

The government guidance also asks procurement officials to focus on legal and ethical issues such as fighting climate change and promoting equality within the workforce. From this, we can ascertain that the SVM focuses on both CSR and SCP elements.

It is useful to compare the SVM with the sustainable procurement duty in the Scottish Procurement Reform, which requires public bodies to consider how their procurement activity can be used to contribute to social, economic and environmental wellbeing, and act on opportunities to achieve a positive social impact in their procurement activity. The sustainable procurement duty aligns with the National Performance Framework (NPF), which is aligned to the UN's SDGs. Unlike the SVM, the Scottish Procurement Policy Note (SPPN) does not endorse monetary gauges to measure social impact in procurement. It is their belief that social impact is not fixed or easily transferable.

ISO (the International Organization for Standardization) published the ISO 14005 in 2010, requiring companies to be more socially responsible in order to earn certification. The same year, ISO published ISO 26000 (the latest version was published in May 2019), which does not lead to certification and does not have set

requirements. Instead, it is set of guidelines of social responsibility, which contribute to sustainable development. These guidelines have strong links to the UN's SDGs.

CAF (2021a) explained that the SDGs are 17 goals set by the UN for corporates and governments alike. The report found that although most large corporates in the UK have taken the SDGs into consideration, transformational adaptation is rare.

These government and international guidelines to appraise CSR and SCP proved useful to some extent for SMEs interviewed as part of this study but did not serve as a standalone Appraisal Tool.

The ability to monitor the impact of an activity is at the very essence of project management (Porter & Kramer, 2002). This ability to monitor the impact of a project allows for the opportunity to improve the project over time. This is also the case when managing CP activities, however, academic research on finding ways to appraise CP has been sparse (Liket & Maas, 2016; Kubičková, 2018) and this during a time when stakeholders are demanding disclosure in the environmental and social performance of companies (Andriof & Waddock, 2002).

Academics state that a strategic approach to CP will increase the impact it has on the community and a company's bottom line (von Schnurbein et al., 2016). It is important to note that CSR and SCP are not the same, as shown in theme 1 and in the literature review. CSR focuses on regulations by which companies have to abide, such as environmental and social practices (Pohl & Tolhurst, 2010). SCP is the practice of giving in areas a company wants to and does not have to (Liket & Maas, 2016; von Schnurbein et al., 2016). Most Appraisal Tools that have been developed focus on CSR (Fernandez-Feijoo et al., 2014) and are tailored for larger corporates and not SMEs.

According to Kubičková (2018) and Clifford (2017), turning CP into strategically managed projects will benefit both society and corporations alike (Fry et al., 1982). For philanthropic activities to become part of a company's main strategy, they have to be designed with objectives, measurable benefits and timelines (Porter & Kramer, 2002; Maas & Liket, 2011). In the literature review, the definition for SCP by Ricks and Williams (2005, p. 150) was highlighted as "an activity of a firm that involves choosing how it will voluntarily allocate resources to charitable or social service activities, in order to reach marketing and other business-related objectives for which there are no clear social expectations as to how the firm should perform." When using this definition, it became clear that current international SRTs are focused mainly on CSR and not SCP.

The reporting and/or application process for these rating tools is very time consuming. This might prove a worthy investment for large national and international corporates but not for small and medium businesses.

#### **The development and use of bespoke Appraisal Tools**

The data indicated that only two of the companies interviewed formally monitored and appraised their CSR or their SCP activities. The key informant's company developed their own framework, called the Social Value Calculator (SoC). One participant working in the education industry used an outside company to measure their full environmental impact and produced the Footsteps Sustainability Report.



### *Social Value Calculator (SoC)*

The company represented by the key informant was a large corporate. The company developed their own inhouse framework for CSR and SCP. The SoC was developed with the help of a specialist consultant company. The SoC is based on five pillars of value and there are 32 metrics of a monetary value (please see the literature review, Chapter 2, for a more in-depth explanation). The five pillars of value include: the protection of human rights; employee wellbeing and retention; social purpose and values; building for tomorrow; and diversity, inclusion and respect.

This framework was used to monitor the impact of over 450 projects, and 150 staff were trained to use the framework within this organisation. The respondent did feel that the SoC might be too time consuming and labour-intensive for SMEs to utilise, as staff had to get specialist training to use it and it could not be run by only a few individuals. The SoC does, however, have elements that can be useful for SMEs to consider when monitoring the impact of CSR and SCP activities. The SoC allows for changes in the sense that it could be easily updated to accommodate changes in project and measuring criteria. The SoC can appraise a variety of events, and these do not have to be of a certain size. The SoC monitors funds raised, as well as time spent, and services and products donated. The SoC allows for appraisal of social impact year on year and allows for the setting of targets for any future projects.

### *Footsteps Sustainability Report*

A company in the education industry was represented by one of the participants of this study. The representative explained that their company, a nursery, migrated from a traditional mainstream menu for the children to a fully plant-based menu at their premises. The company was keen to gain an understanding of what impact this decision had on the environment. A sustainable food consultancy, based at the University of Cambridge, carried out a study to measure the full environmental impact the organisation could achieve. The report confirmed a carbon reduction of 56%. This exercise was advantageous for the company in question, as it confirmed that the changes they made had a positive impact on the environment. The report can be used to set new standards for sustainable nutrition in their sector. The report is not an SCP appraisal tool per se but was a great example of how bespoke Appraisal Tools can be designed for smaller businesses.

## **5.2 Future measuring tools**

All participants other than the key informant felt that there was a lack of resources and information in relation to the current appraisal of CP. The same participants interviewed stated that they would find an SCP Appraisal Tool beneficial and indicated that certain key elements would be needed for such a tool to be an asset for their company. These elements included that it must be time sensitive and have the ability to appraise the impact on the company's bottom line, as well as the impact SCP activities have on staff morale and company reputation. As part of the research objectives of this study, the following chapter will focus on the development of a bespoke Appraisal Tool for SCP.

Theme 6 established the following:

- Both academics and industry experts believe that it would be beneficial for companies to manage and appraise their philanthropic activities.
- Government SRTs are helpful and can be used to manage philanthropic activities to a certain extent. These international tools are, however, developed with larger corporates in mind.
- Literature on the appraisal of SCP is very sparse and mostly relates to larger companies and not SMEs.

Participants expressed the need for an Appraisal Tool for SCP, specifically for use by SMEs, and that such a tool should be time sensitive and able to monitor the effect on the community, as well as on the company's bottom line, staff morale and company reputation. Mostly, the development of a tool should aim to lead the optimisation of resources as discussed in Theme 3.

### 5.3 Chapter conclusion

In this chapter, the researcher compared and critically discussed the themes that emerged from the data analysis, with reference to the relevant literature. The literature review revealed that research on corporate giving and philanthropic activities by SMEs is severely lacking. Most research of CP is focused on large corporates (Arulampalam & Stoneman, 1995; Zou, 2021).

Theme 1 revealed that participants in this study used the term CSR when referring to any CSR and SCP activities. The literature and empirical data seemed to indicate that this could be as a result of a wide and confusing array of definitions in both academic and practice literature, and that there is a limited amount of literature on SCP for SMEs. This did not substantiate in the literature. The literature review found that the majority of academic definitions did not include the element of philanthropy.

Theme 2 revealed that participants' SCP was driven by a deep-seated desire to "do good" and a desire to "support their local community." They felt that their local community was an important stakeholder. Participants related that publicising their CSR and SCP activities will have a positive effect on their company and on the organisations they support.

Theme 3 seemed to illustrate that the participants of this study, who were all representing SMEs (except the key informant), used a variety of resources to support charities and local community organisations, including gifts in kind, services and expertise, and staff time. These SMEs proved to be more agile when compared with their larger corporate counterparts. This became more apparent during the COVID-19 pandemic.

Theme 4 discussed the effect of COVID-19 on corporate giving. All participants in the study, and the companies they represent, were affected by the pandemic, and as a result, so were their CSR and SCP activities. In most cases, participants proved to be

resilient by adjusting their resource allocation to these activities. Participants moved their focus away from supporting international charities and instead moved their focus to supporting local causes and community organisations directly related to the pandemic. Many participants felt that the pandemic had a positive effect on their company ethos relating to philanthropic actions. Reports by CAF and CIOF showed a similar trend for larger companies, resulting in them streamlining their grant giving and focusing on local community projects instead of global issues.

Data related to Theme 5 seemed to indicate that the SMEs represented by the interviewees took care when selecting their suppliers. They stated that their companies would only do business with companies that shared their values and supported their SCP and CSR activities.

Theme 6 offered evidence suggesting that it would be beneficial for companies to manage and monitor their philanthropic activities. International Sustainability Rating Tools (SRTs) are helpful but are developed with larger corporates in mind. Theme 6 also confirmed that literature on the appraisal of SCP is very sparse and also mostly related to larger companies and not SMEs. Participants expressed the need for an Appraisal Tool for SCP, specifically for use by SMEs.

Therefore, the analysis of the data seems to indicate that one of the main objectives of this study and contribution to knowledge would be to develop an Appraisal Tool for SCP activity, specifically for use within SMEs (which will be covered in the next chapter). The SoC, developed by the key informant's company, which is a large corporate, is a mathematical framework which aims to measure the impact of a wide variety of elements related to CSR and SCP. The tool is time and resource intensive and is better suited to larger corporates. The researcher of this study didn't aim to do a mathematical model like the SoC, as this would be too time and resource intensive for SMEs. This Appraisal Tool is more of a ready reckoner, that SMEs can pick off the shelf and use to assist with the management of SCP activities, both tangible (measurable) and intangible (not measurable).

The Appraisal Tool is a four-step process, which will allow SMEs to easily align their resources with their results, and works as follows:

Step 1: SMEs use the database provided to document their contributions towards their SCP projects. These contain quantifiable contributions (for example staff time, cash donations and gifts in kind).

Step 2: SMEs partner with charities and community organisations who have the expertise to ensure that their contributions are utilised in the best possible way.

Step 3: SMEs use the database provided to document the tangible benefits to the company and the intangible benefits to both the company and the community as a result of their SCP projects.

Step 4: SMEs document the links their SCP activities have to the UN's SDGs.

The Four-Step SCP Appraisal Tool for SMEs is explained in more detail in the next chapter (Chapter 6 – Contribution).

## **Chapter 6 – Contribution – Phases of Development of an Appraisal Tool**

### **6.1 Introduction**

The aim of this chapter is to develop a bespoke SCP Appraisal Tool for SMEs. This is done in three phases. The first phase defines the contribution of this study and identifies the themes derived from the literature and from the empirical research. The second phase of developing this tool is the pulling together of the learnings taken from the literature review and the data analysis of this study. The third phase focuses on the development of the actual tool, which consists of four steps.

### **6.2 Phase 1 of the Appraisal Tool development**

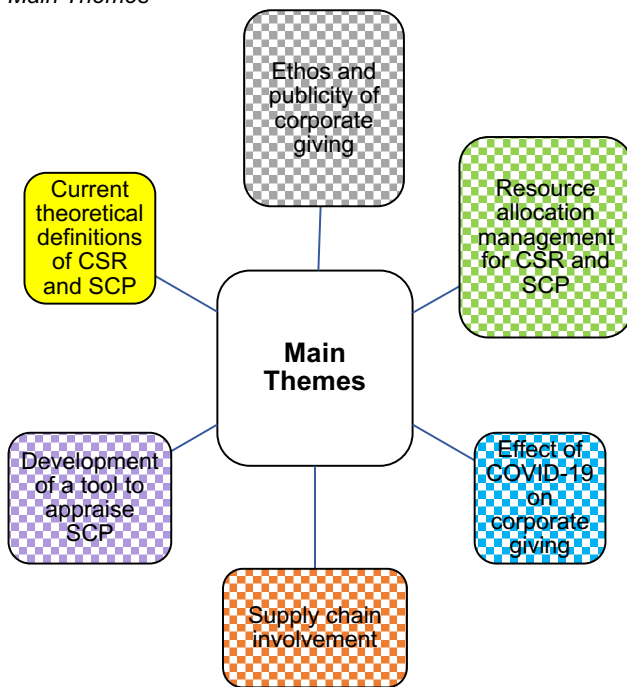
Phase 1 of defining the contribution of this study identifies the themes derived from the literature and from the empirical research. Each theme was depicted in a schematic diagram as part of the data analysis and is adapted in this chapter to illustrate contribution of this study. Each figure has been colour coded to highlight the areas that had an impact on the design of the Appraisal Tool (phase 3).

#### **Main schematic diagram Figure 6.1 (adapted from Figure 4.1)**

This schematic diagram combines all six schematic diagrams, which in turn depict each theme with the relevant subthemes. Each theme is presented in the relevant colour as discussed in Table 4.1. The centre block of each of the diagrams with the text in bold depicts the main theme. The surrounding numbered blocks contain the subthemes.

This adaptation of the main schematic diagram shows which themes contributed to the development of the Appraisal Tool discussed in phase 3: theme 2 (Ethos and publicity of corporate giving), theme 3 (Resource allocation management for CSR and SCP), theme 4 (Effect of COVID-19 on corporate giving), theme 5 (Supply chain involvement) and theme 6 (Development of a tool to appraise SCP).

Figure 6.1 – Main Themes



**Colours assigned to each theme (from Chapter 4)**

Each theme with a checkered fill depicts themes that contributed to the development of the Appraisal Tool discussed in phase 3.

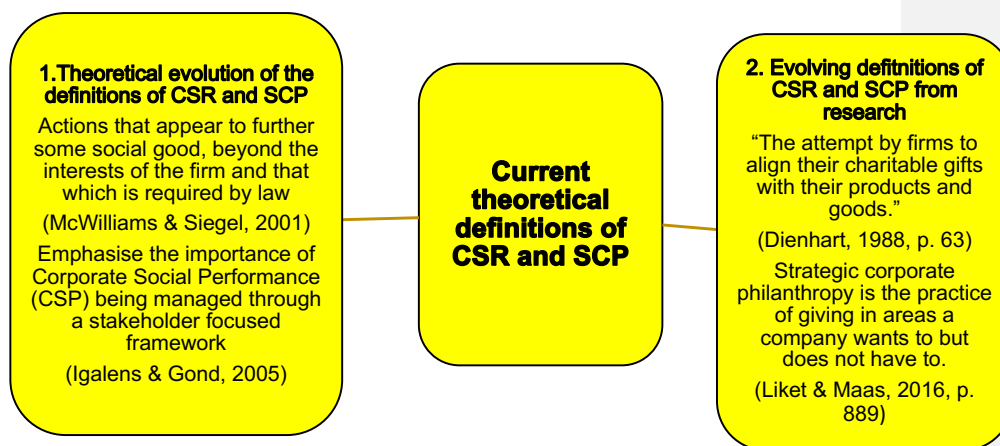
Theme	Colour	Checked colour depicts contribution to Appraisal Tool (phase 3)
CSR and SCP defined	Yellow	No impact
Ethos and publicity of corporate giving	Grey	Checked Grey
Resource allocation	Green	Checked Green
Effects of Covid on corporate giving	Blue	Checked Blue
Supply chain involvement	Orange	Checked Orange
Development of a tool to appraise SCP	Purple	Checked Purple

**Theme 1 – (Figure 4.2)**

Theme 1 focused on how participants defined CSR and SCP and how these definitions evolved over time according to academic literature. Although this theme did not have direct impact on the development of an Appraisal Tool for SCP, it is important to note

that participants interviewed for this study did not place emphasis on one definition. They often used CSR as an umbrella term for all philanthropic activities, which is not in line with academic literature and some industry experts. Participants could, however, see the benefit of separating CSR and SCP when appraising philanthropic activities (below is figure 4.2 depicting this theme in a schematic diagram).

Figure 4.2 – Theme 1 – Definitions of CSR and SCP



**Colours assigned to each theme (from Chapter 4)**

Theme	Colour
CSR and SCP defined	Yellow

**Examples of definitions of CSR (from Table 2.1)**

Reference	Definition of CSR over time
Bowen et al. (2013)	The obligations of businessmen “to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society”
Frederick (1995)	Companies should take accountability for their impact on communities and the environment
McWilliams and Siegel (2001)	Actions that appear to further some social good, beyond the interests of the firm and that which is required by law
Schwartz and Carroll (2003)	Make decisions and commit resources of various kinds to address social and environmental issues (ethical)
Auld et al. (2008)	CSR is an organisation’s efforts to minimise harm and maximise long-term sustainability
Carroll (2016)	How companies balance responsibilities in defining their CSR reputation

**Examples of definitions of SCP (taken from Table 2.4)**

<b>Reference</b>	<b>Definition of SCP</b>
Dienhart (1988, p. 63)	“The attempt by firms to align their charitable gifts with their products and goods.”
Ricks and Williams (2005, p. 145)	“An activity of a firm that involves choosing how it will voluntarily allocate resources to charitable or social service activities, in order to reach marketing and other business-related objectives for which there are no clear social expectations as to how the firm should perform.”
Dennis et al. (2009, p. 360)	“Philanthropy is a strategic process to the extent that managers seek to use corporate giving as an integral part of the firm’s strategy.”
CAF (2018)	Donations made by corporations and private companies towards charitable causes. This can be in the form of a cash or in-kind gift to a charity or community organisation

**Theme 2 – Figure 6.2 (adapted from Figure 4.3)**

Theme 2 focused on how company ethos linked with a responsibility to serve the local community and affected decisions made related to philanthropic activities. It considered the debate related to whether philanthropic activities should be publicised and whether it is ethical to gain financially from these activities. Participants were divided on the issue of publicising philanthropic activities, but most viewed this in a positive light when it resulted in an increase benefit to the cause supported. This theme indicated that company ethos played an important role when corporate decisions were made in relation to SCP and CSR. Participants shared their experience of staff believing and upholding the same value system. Participants also related that their contributions to charities and community organisations are no longer limited to only cash donations.

Theme 2 had seven subthemes, of which four contributed to the development of an Appraisal Tool for SCP, including subtheme 3 (A responsibility towards their local community), subtheme 5 (Publicising philanthropic activity), subtheme 6 (Financial gains because of a philanthropic ethos) and subtheme 7 (Staff buy-in into company ethos).

Figure 6.2 – Theme 2 – Ethos and publicity of corporate giving



**Colours assigned to each theme (from Chapter 4)**

Each subtheme with a checkered fill depicts themes that contributed to the development of the Appraisal Tool discussed in phase 3.

Theme	Colour
Ethos and publicity of corporate giving	Grey
Themes that contributed to the development of the Appraisal Tool	

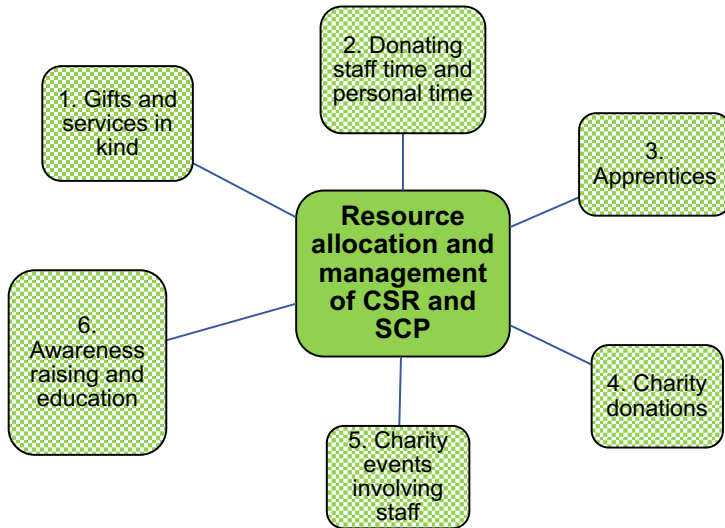
**Theme 3 – Figure 6.2 (adapted from Figure 4.4)**

Theme 3 looked at the resources companies allocated to support community organisations and charities. Cash donations were not the only way support was provided; indeed, a wide range of resources were allocated to CSR and SCP activities. Each of these was discussed as a separate subtheme, of which all contributed to the development of an Appraisal Tool for SCP. The subthemes were as follows:

- Subtheme 1** – Gifts and services in kind
- Subtheme 2** – Donating staff time and personal time
- Subtheme 3** – Apprentices
- Subtheme 4** – Charity donations (including sponsorships and matched giving)
- Subtheme 5** – Charity events involving staff
- Subtheme 6** – Awareness raising and education



Figure 6.3 – Theme 3 – Resource allocation and management of CSR and SCP



**Colours assigned to each theme (from Chapter 4)**

Each theme with a checkered fill depicts themes that contributed to the development of the Appraisal Tool discussed in phase 3.

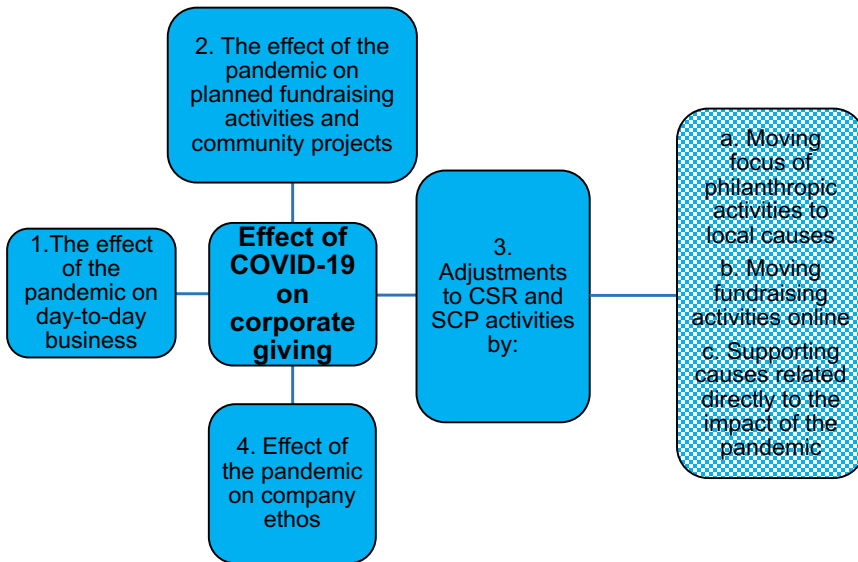
Theme	Colour
Resource allocation	Green
Themes that contributed to the development of the Appraisal Tool	

**Theme 4 – Figure 6.4 (adapted from Figure 4.5)**

COVID-19 had a great impact on businesses across the globe, and as a result, on SCP and CSR activities and company ethos. Events and projects had to be cancelled but companies adjusted to the unique circumstances. Participants in most cases showed resilience in their efforts to maintain their SCP activities. They did so by adjusting their resource allocation to these projects, many moving from giving financially to giving staff time and services. Participants became more focused on supporting local causes and those causes directly related to the pandemic. Several participants demonstrated creativity by moving fundraising events online or creating new events.

Subtheme 3 (Adjustments to CSR and SCP activities) contributed to the development of the SCP Appraisal Tool (phase 3). This subtheme was divided into three categories, including moving focus of philanthropic activities to local causes, moving fundraising activities online and supporting causes related directly to impact of the pandemic.

Figure 6.4 – Theme 4 – Effect of COVID-19 on corporate giving



**Colours assigned to each theme (from Chapter 4)**

Each theme with a checkered fill depicts themes that contributed to the development of the Appraisal Tool discussed in phase 3.

Theme	Colour
Effects of Covid on corporate giving	Blue
Themes that contributed to the development of the Appraisal Tool	

**Theme 5 – Figure 6.5 (adapted from Figure 4.6)**

Theme 5 highlighted the fact that participants aimed to pick suppliers that shared their social values and adherence to environmental and ethical legislation. Participants agreed that suppliers were preferred if they had the same social values as their company and were actively encouraged to participate in their CSR and SCP activities. The subtheme of “Selection of suppliers and clients” also contributed to the development of the SCP Appraisal Tool (phase 3).

Figure 6.5 – Theme 5 – Supply chain involvement



**Colours assigned to each theme (from Chapter 4)**

Each theme with a checkered fill depicts themes that contributed to the development of the Appraisal Tool discussed in phase 3.

Theme	Colour
Supply chain involvement	Orange
Themes that contributed to the development of the Appraisal Tool	

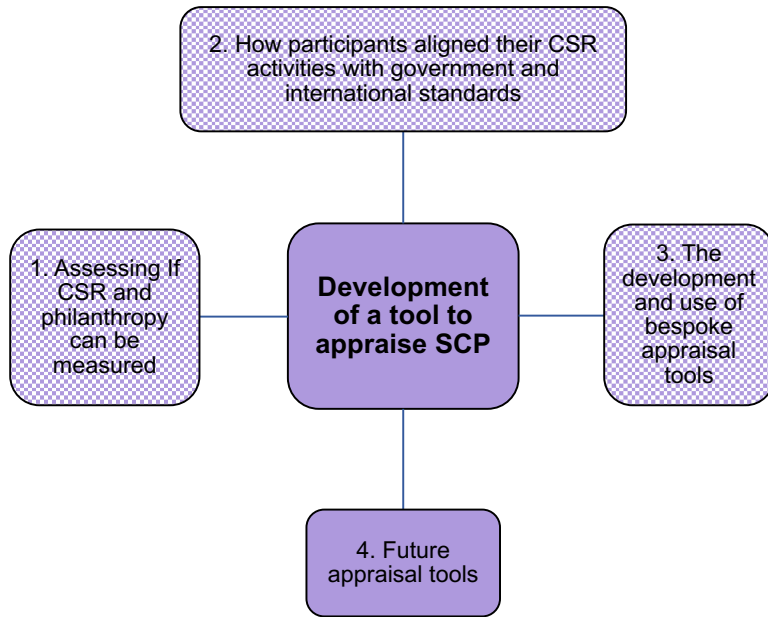
**Theme 6 – Figure 6.6 (adapted from Figure 4.7)**

Theme 6 discussed the possible development of an Appraisal Tool for SCP. Most participants interviewed did not have a formal means of recording and appraising their philanthropic activity, but they did express the view that they would benefit from such a tool. Some participants made use of international standards to appraise their CSR activities, and the key informant, representing a large corporate, was the only interviewee whose company developed its own Appraisal Tool. The rest of the participants mentioned that they would like to see the following elements in such a tool:

- It must be time specific
- It must appraise the effect on the company's bottom line
- It should appraise the effect on other areas of the business, like staff morale and company reputation

Three of the four subthemes contributed to the development of a SCP Appraisal Tool, including subtheme 1 (Assessing if CSR and philanthropy can be measured), subtheme 2 (How participants aligned their CSR activities with government and international standards) and subtheme 3 (The development and use of bespoke appraisal tools).

Figure 6.6 – Theme 6 – Development of a tool to appraise SCP



**Colours assigned to each theme (from Chapter 4)**

Each theme with a checkered fill depicts themes that contributed to the development of the Appraisal Tool discussed in phase 3.

Theme	Colour
Development of a tool to appraise SCP	Purple
Themes that contributed to the development of the Appraisal Tool	

**6.3 Phase 2 of the development of the Appraisal Tool**

The development of the second phase, as developed from the analysis of the data, has been summarised in Figure 6.7. Phase 2 is the schematic pulling together of the learnings taken from the literature review and the data analysis. Figure 6.7 is a schematic representation of key inputs and outputs of SCP.

*Company ethos*

The company ethos is all encompassing; everything the key decision makers did was influenced by their values and the values of the company (as identified by the respondents).

*Responsibility to the community*

The company ethos towards a strong responsibility to the community was derived from the company owners, managers and their staff. They were also aware that a company cannot prosper in a community that does not prosper itself.

#### *Input – Company resources*

The left of the schematic representation (Figure 6.7) denotes the resources that a company can use to implement its planned SCP activities. The resources are as follows:

- *Cash donation*  
Companies represented by the interviewees of this study made cash donations when possible (including sponsorships and matched giving). There was a strong tendency to support local charities instead of international charities. This tendency grew stronger since the start of the pandemic.
- *Gifts and services in kind*  
The SMEs interviewed in this study often used gifts in kind to support local organisations. This included the use of their assets (vehicles and venues), products and services (assistance with supply and installation of flooring and other maintenance requirements).
- *Staff time*  
Staff time was used to provide services free of charge as mentioned above. Staff time was also utilised to support local charity and community events (charity collections and sponsored sports events).
- *Staff expertise*  
Companies also donated staff expertise to support community organisations and charities. This expertise could range from mentoring management to assisting with the setup and management of IT networks and systems.

The right of the schematic representation (Figure 6.7) denotes the benefits of SCP activities for both the company and the community.

#### *Benefit – Company*

- *Financial gain*  
The study showed that companies are aware that they can gain financially from their SCP activities. This could be as a result of their reputation and company ethos. These include direct sales and indirect prompts for potential clients to choose their company to do business with.
- *Publicity*  
Most participants could see the benefit of gaining publicity for their company by promoting and advertising their SCP activities. The benefit is also apparent for the causes they support, as their organisation could become better known in the community and it could lead to more companies supporting them.
- *Staff morale*

Participants interviewed for this study stated that the morale of their staff increased when they were more involved with the companies' SCP activities. This was especially so when they could see the difference their efforts made to the community.

#### *Benefit – Community*

- *Support to charities*

Charities that do vital work in the community are supported by SMEs in the community.

- *Support to community organisations*

Community organisations benefit from support of SMEs in the community, whether financially or practically.

- *Upliftment of community*

Communities are uplifted when support by local SMEs leads to job creation, poverty alleviation and the wellbeing of individuals within the community.

#### *Supply chain management*

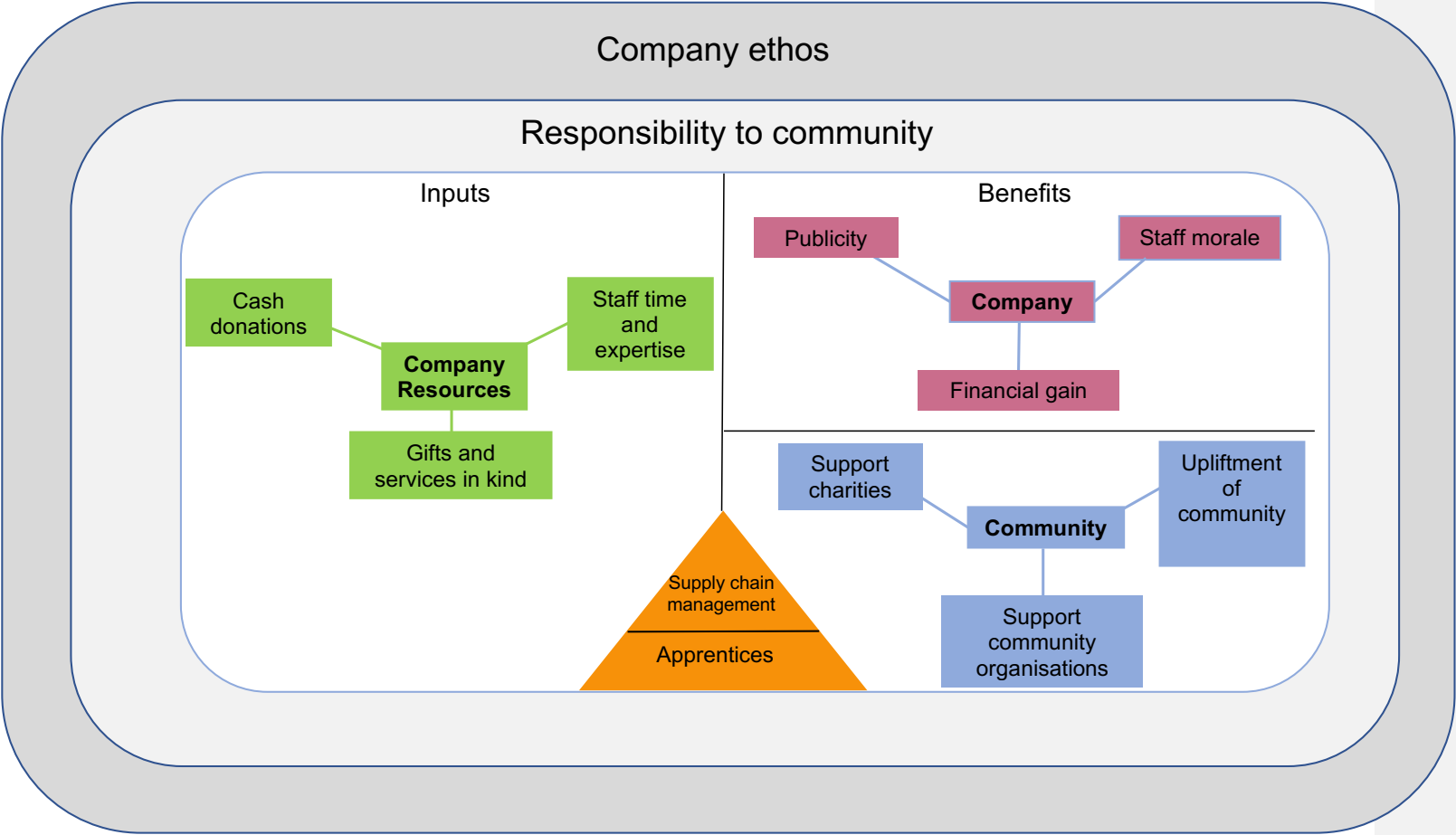
Participants of this study indicated that their selection of suppliers depended on the supplier in question having the same ethos as their company and whether they would support their SCP activities. They also related that they would in turn support the SCP activities of their chosen suppliers.

#### *Apprentices*

The SMEs represented by the participants of this study mentioned that their companies appoint apprentices. These companies did not specifically employ graduates, but they recruited youths from disadvantaged backgrounds, ex-offenders and homeless people. This is a positive contribution to the upliftment of the community.

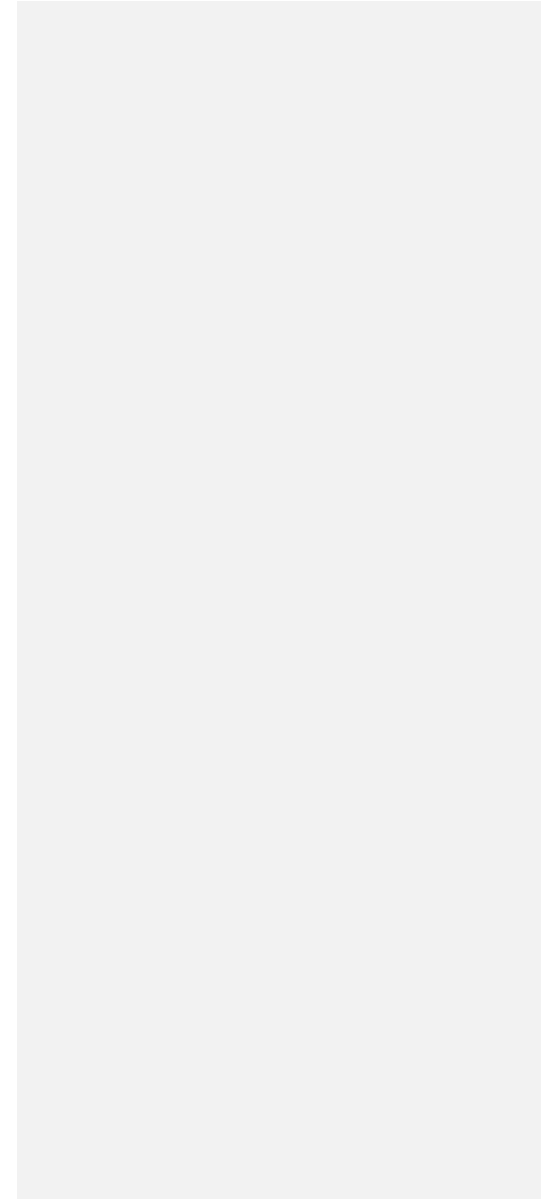
Figure 6.7 summarises the development of the second phase as developed from the analysis of the data.

Figure 6.7 – Schematic representation of key inputs and benefits of SCP



**Key**

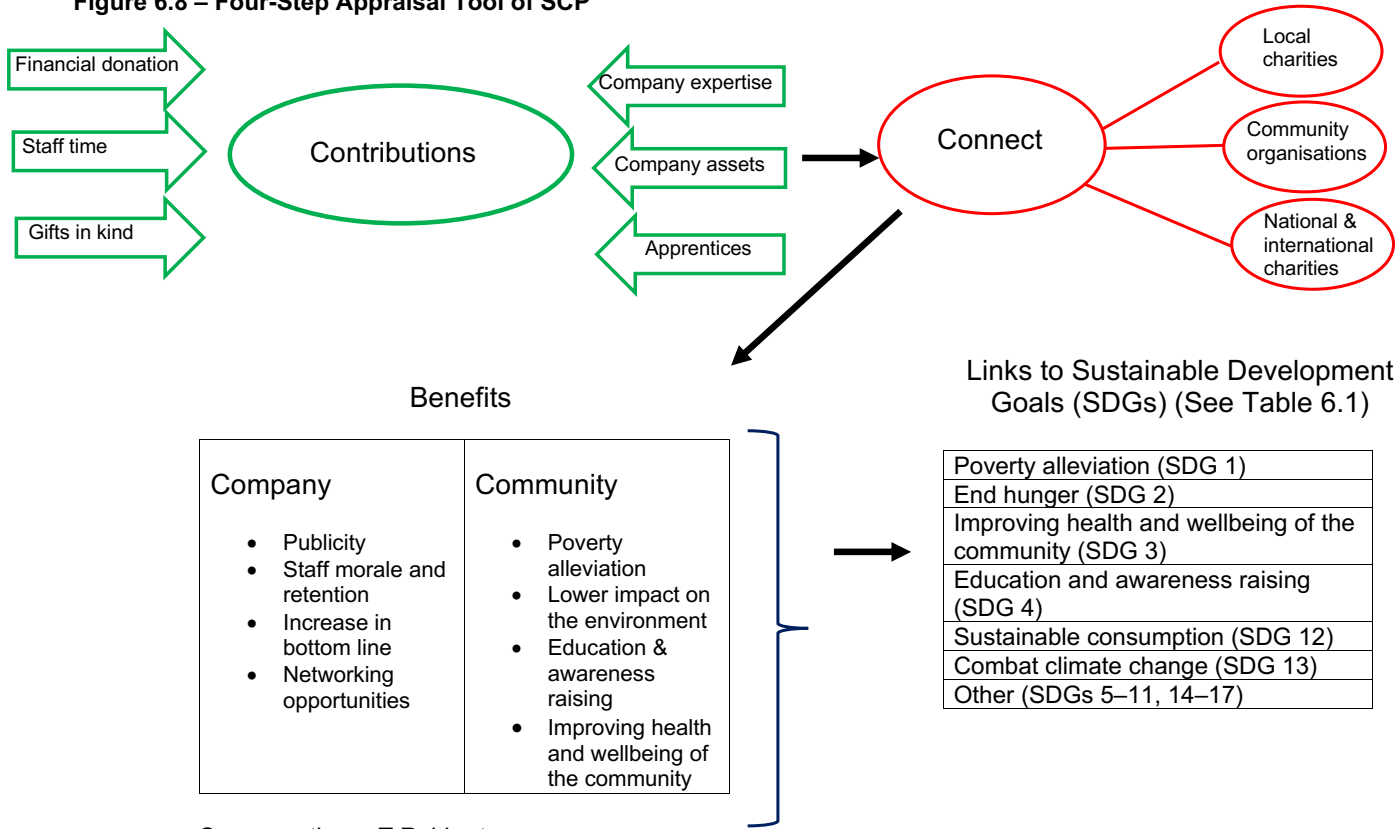
<b>Colour</b>	<b>Description</b>
	Company ethos
	Responsibility to community
	Inputs
	Benefits to company
	Benefits to community
	Supply chain management
	Apprentices





6.4 Phase 3 of the development of the Appraisal Tool for SCP

Figure 6.8 – Four-Step Appraisal Tool of SCP



Source author – T Robberts

The first and third steps of the Appraisal Tool will allow SMEs to document and value the tangible contribution to their SCP activities. The quantifiable contribution of their SCP projects will be documented and valued in Step 1. The tangible and intangible benefits to both the company and community will be calculated as part of Step 3.

This Four-Step Appraisal Tool includes two Excel spreadsheets (Appendices G & H). Appendix G is an example of a completed database and Appendix H is a copy of the database which is not populated. Steps 1, 3 and 4 can be documented and will allow for an overview and comparison of both the inputs and outputs of the relevant SME's SCP activities. Please also see Appendix F for a guide on how to use the Four-Step Appraisal Tool.

It is not within the scope of this project to identify the weighting of the contributions. However, the majority of participants placed more emphasis on financial donations and staff time. The data indicates that there has been a change in the weighting within the period of Covid, however, this hasn't explicitly been measured.

### **Step 1 – Contribute – Documenting and valuing resource allocation**

#### *Financial donations*

Cash donations are easy to record, as only the amount donated needs to be noted. Cash donations can also take the form of contributions toward charity fundraising events in which staff participate in their free time. Some companies use matched giving to encourage staff members in their own charitable activities. Companies also use matched giving as an incentive for individual staff members who sign up to payroll giving.

#### *Staff time (during trading hours)*

Similar to the B4SI (Corporate Citizenship, 2013), this measuring tool does not prescribe an amount to value staff time donated during office hours, as this will differ from company to company.

Companies support charities and community organisations by allowing staff to assist these organisations during trading hours. Companies can calculate the value of each hour by using a rate that best represents the cost to their company. Decision makers can decide to monetise the value of staff time donated by assigning one value per hour volunteered across the board or can assign a different amount for staff working in different departments and on different income levels within the company. A simple code can be inserted into the flow diagram mentioned earlier, so that the sum total is calculated automatically.

#### *Company expertise*

When a company provides a service as a product, it is seen as a gift in kind donation. For example, if a hairdresser provides free haircuts to a local homeless shelter, it will be seen as a gift in kind. Should the same hairdresser assist a local charity shop during her day off, that can be seen as employee volunteering.

When valuing company services and expertise donated, the B4SI model suggests that commercial rate should not be used, but rather only the cost to company. This measuring tool promotes a more simplistic documentation and would thus suggest using the commercial rate, but the final decision lies with the owner or manager in charge of the company's SCP.

#### *Gifts in kind*

The valuing of in-kind donations is similar to that of company expertise. This model suggests that for ease of use, these donations can also be valued at the commercial rate. The final decision does, however, lie with each company.

#### *Use of company assets*

Many companies use their company assets to assist local charities. For example, one participant from the transport industry used their vehicles for the transportation of products to and from foodbanks. Other companies allowed charities and community organisations to use their premises for events, training, and meetings. The valuing for each such donation will have to be done separately, but once the calculation has been made, it won't need altering for some time. The value for the use of vehicles can include the cost of gas per mile and allowance for wear and tear on the vehicles. The time a staff member spends driving the vehicle for this specific purpose should also be added. The value of the use of premises can be calculated by obtaining quotes from companies providing a similar service.

#### *Recruitment and training of apprentices*

Apprentices refers not only to recent graduates sourced from local and national universities but can also be homeless, unemployed people and ex-offenders, as stated by some of the participants in this study. Sourcing apprentices from less fortunate groups of the community is of huge benefit to the community, as it results in lower homelessness and higher employment rates. This in turn has a positive effect on crime prevention and mental wellbeing within the community. Companies can value these placements by calculating the cost to company, which can include recruitment and training costs.

### **Step 2 – Connect – Link with charities and community organisations**

In Step 1, the resources allocated to chosen charities and community organisations are documented. Step 2 is the selection of these organisations and can be done by the owner or manager. Staff can be included in the process. New organisations can be added at any time, while some might become historic. Companies will do well to select causes and organisations with whom the company has a brand fit and with whom a relationship can be built over time and allow for a win-win situation. Charities should inform companies of any tax benefits they can gain from supporting them, as well as actively seek opportunities for publicity for their corporate supporters. This publicity can take place via social media, printed media, radio and even television.

### **Step 3 – Benefits – Resulting benefits to the company and the community**

Documenting SCP has benefits for both the company and the community. Many of the benefits to the community will be difficult to monetise but documentation can also be done in the form of a small report. The information can be used to direct decisions on future philanthropic projects, for publicity and to motivate staff. Some benefits to the company can be monetised and can thus be added to the spreadsheet mentioned in Step 1. This will allow for a simple calculation of ROI for those elements that can be quantified for the SME.

#### *Resulting benefits to the community*

Examples of benefits to the community can include, but are not limited to:

- Poverty alleviation, including the fight against hunger, unemployment and homelessness
- Lessening the impact on the environment by pooling resources
- Education and awareness raising
- Empowerment of disadvantaged groups
- Health and wellbeing of the community, including combatting isolation and increasing support for those with mental health conditions

#### *Resulting benefits to the company*

Examples of tangible and nontangible benefits to the community can include, but are not limited to:

- Publicity
- Increase in bottom line
- Staff morale
- Staff retention
- Networking opportunities

### **Step 4 – Links with SDGs**

The SDGs set by the UN are becoming an ever more popular talking point amongst many industries. SMEs would do well to keep record of how their SCP links with these goals, which the UN set for 2030. This can allow SMEs to compete for bigger contracts from companies and organisations that have made the SDGs part of their values and objectives. Many of the 17 goals also link with CSR activities. The table below is an adaption of the information shared in a publication written by a consultant for the UN on how SMEs can implement the SDGs, with the additional background of the findings of this study. The options mentioned in the third and fourth columns are only suggestions and/or examples and are not exhaustive. The table is also divided into three colours. Blue represents SDGs linked to economic responsibilities, pink represents SDGs linked to environmental responsibilities, and light blue represents SDGs linked to human rights.

**Table 6.1 – How SMEs can link their CSR and SCP to the 17 SDGs set by the UN**

<b>SDG</b>	<b>Description of Goal</b>	<b>Legal Ethical Economical CSR</b>	<b>Relation to SCP Appraisal Tool</b>
1	End poverty in all its forms everywhere	Creating employment	Creating employment for the homeless (apprentices)
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	Companies in the food industries and other related industries adhere to guidance on food waste and nutrition (health and safety)	Contribution to foodbanks by using a variety of resources
3	Ensure healthy lives and promote well-being for all at all ages	Adhere to laws and standards relating to welfare of staff and the community	Sponsorship of local sports club to combat isolation and improve mental health of local communities
4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Companies can promote lifelong learning amongst staff	Companies can facilitate educational sessions related to their industry in the community. Companies can also support educational projects delivered by community organisations
5	Achieve gender equality and empower all women and girls	Companies create and implement policies that promote gender equality	Companies support community upliftment projects focusing on girls and women
6	Ensure availability and sustainable management of water and sanitation for all	Companies adhere to government laws and regulations relating to the preservation of water	Companies support community projects promoting the use of safe water and preservation of water
7	Ensure access to affordable, reliable, sustainable and modern energy for all	Companies create and implement policies which	Companies support community projects promoting

		promote the use of renewable energy	the use renewable energy
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	SMEs contribute to the economy	SMEs can offer employment to disadvantaged groups in the community
9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	SMEs can promote regulations that ensure projects and initiatives are sustainably managed	Companies can support community projects that promote innovation and entrepreneurship
10	Reduce inequality within and among countries	Companies adhere to laws and standards relating to minimum wages and combatting modern slavery	Companies can offer apprenticeships to those in the community who are disadvantaged, like the homeless or ex-offenders
11	Make cities and human settlements inclusive, safe, resilient and sustainable	SMEs provide employment and economic growth, which contributes to more sustainable communities	Depending on their resources, companies can provide transport for community projects
12	Ensure sustainable consumption and production patterns	Companies promote sustainable management of natural resources in line with legal requirements	Companies can aim to integrate their sustainability practices to their supply management and procurement policies
13	Take urgent action to combat climate change and its impacts	Companies adhere to government laws and regulations combatting climate change	Individual companies can adopt actions in their business practice to combat climate change such as the use of LED lights, implementing recycling practices and using vehicles more efficiently

14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development	Companies comply with local and international maritime law where applicable	Companies can support community projects promoting sustainable management of marine and coastal ecosystems
15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss	Companies comply with local and international law relating to sustainable management of inland freshwater ecosystems	Companies can support community projects promoting sustainable management of inland freshwater ecosystems
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels	SMEs adopt legal and ethical business laws and practices	Companies can support organisations providing training programmes on prevention of violence
17	Strengthen the means of implementation and revitalize the global partnership for sustainable development	Companies play a role in public-private partnerships to provide services to address developmental challenges	Companies can work with local charities on a collaborative initiative to promote development

Key

SDG Colour	Link to element
	Economic element
	Environmental element
	Human rights and welfare elements

## 6.5 Chapter conclusion

This chapter focused on the development of a bespoke Appraisal Tool of SCP for SMEs, which is set out over three phases.

Phase 1 is the defining of the contribution of this study and identifies the themes derived from the literature and from the empirical research. The researcher refers back to the mind maps for each theme developed as part of the research analysis. In this instance, the diagram for each theme highlights the themes and subthemes that had an impact on the development of the bespoke SCP Appraisal Tool for SMEs.

Phase 2 of the development of the Appraisal Tool was the schematic representation of the learnings taken from the literature review and the data analysis. The schematic representation consists of the key inputs and outputs of SCP and includes the following elements:

Company Ethos  
Responsibility to the community

Input – Company Resources

- Cash donation
- Gifts and services in kind
- Staff time
- Staff expertise

Benefits to Company

- Financial gain
- Publicity
- Staff morale

Benefits to Community

- Support to charities
- Support to community organisations
- Upliftment of community

Supply chain management  
Apprentices

Phase 3 of the development of the Appraisal Tool for SCP presents a four-step Appraisal Tool for SCP.

In Step 1, the SME documents and values all the inputs from the company to its SCP projects and can include the following:

- Financial donations
- Staff time (during trading hours)
- Company expertise
- Gifts in kind
- Use of company assets
- Recruitment and training of apprentices

In Step 1, the resources allocated to chosen charities and community organisations are documented. Step 2 is the selection of these organisations. Companies will do well to select causes and organisations with whom the company has a brand fit and with whom a relationship can be built over time and allow for a win-win situation.

Step 3 involves the documentation of the benefits SCP has for both the company and the community. Many of benefits to the community will be difficult to monetise but documentation can also be done in the form of a small report. The information can be used to direct decisions on future philanthropic projects, for publicity and to motivate



staff. Some benefits to the company can be monetised and can thus be added to the flow diagram mentioned in Step 1. This will allow for a simple calculation of ROI for those elements that can be quantified for the SME.

Step 4 allows SMEs to keep record of how their SCP links with SDGs set out by the UN for 2030. This can allow SMEs to compete for bigger contracts. Many of the 17 goals also link with CSR activities.

The next chapter will focus on the conclusion and recommendation for this research project. The conclusions are focused on how the researcher achieved each of the four research objectives.

The next chapter will look at suggested recommendations from the researcher as a result of the research project. The recommendations include suggested areas for further research and the application of the Four-Step Appraisal Tool and its supporting documents (Spreadsheet and User Guide).

## **Chapter 7 – Conclusions and Recommendations**

### **7.1 Conclusions**

This research project focused on the research topic, **SME Corporate Philanthropy (CP): Exploring how CP is managed and appraised for its impact on communities**. This was achieved by meeting four Research Objectives, as follows:

**Research Objective 1:** To explore the definition of SCP and contrast how the definition of SCP is different from the definition of CSR.

This research objective was mainly addressed in the literature review, which looked at the evolution of the concept of “philanthropy” over time. It also addressed the question of whether CSR and SCP are the same (Ziek, 2012; von Schnurbein et al., 2016). The researcher did a review and critical analysis of the definitions of CSR by producing a comprehensive table (Table 2.1) analysing the academic definitions of CSR in chronological order, to allow for further analysis of how definitions of CSR have evolved over time. The table consists of 32 definitions, each categorised under four elements: Economic, Legal, Ethical (environmental and social), and Philanthropic (voluntary) giving. These elements are a combination of Carroll’s four-part definition of CSR and Dahlsrud’s dimensions of CSR (Carroll, 1979; Dahlsrud, 2008). Analysis of this table found that the elements of Economic and Legal are present in most definitions, but that the majority of definitions do not include philanthropic activities, and if they do, it is mostly linked with ethical principles.

The review then continues to analyse the definitions of philanthropy in the same way and reveals how philanthropy evolved over time into CP and ultimately became SCP. A second table is produced, setting out in chronological order 13 academic definitions of SCP. An analysis of this table revealed that over time, CP evolved from a broad topic to a very specific business strategy. It showed that over time, academic literature on CP moved towards the view that it is in companies’ interests to contribute to the welfare of the communities they operate in, and it could also have a positive impact on a company’s bottom line. It did, however, also reveal that even though SCP is seen as a discipline in its own right, some well-known role players in the industry do not differentiate it clearly as separate to CSR (CAF, 2020).

The researcher suggested that keeping the analysis of the terms CSR and SCP apart may derive more benefit for all relevant parties. It was also found that CSR focuses on regulations by which companies have to abide, such as environmental and social practices (Pohl & Tolhurst, 2010), whereas SCP is the practice of giving in areas a company wants to but does not have to (Liket & Maas, 2016; von Schnurbein et al., 2016). The researcher agreed with Kubičková (2018) and Clifford (2017) that turning CP into strategically managed projects will benefit both society and corporations alike.

**As a result of researching all these definitions the researcher define SCP as the strategically managed charitable and voluntary activities by a company which is not enforced by law or expected as ethical, with the purpose of having a positive impact on both the community and company alike.**

This researcher argued that the definitions of CSR and the definitions of SCP are not that dissimilar and that the difference lies mostly with whether authors have included

philanthropic activities as part of CSR and whether ethical practices are seen as voluntary or required responsibilities.

Data was collected by means of interviewing owners and decision makers of SMEs. The data was analysed by means of thematic analysis and produced six themes, of which theme 1 contributed to research objective 1. Participants seemed to indicate that they did not place emphasis on one definition of CSR and SCP. Their focus was instead on the ethos of their company and how that aligned with their social responsibility and philanthropic activities. Participants used the term CSR as an umbrella term when referring to any CSR and SCP activities. The literature and empirical data seemed to indicate that this could be as a result of a wide and confusing array of definitions in both academic and practice literature, and that there is a limited amount of literature on SCP for SMEs. This did not substantiate in the literature. The literature review found that the majority of academic definitions did not include the element of philanthropy.

**Research Objective 2:** To investigate how entrepreneurs and decision makers manage CSR and SCP projects and what effect their own ethos has on this process.

This research objective was addressed through the data collected and analysed with particular reference to themes 2, 3 and 5. Theme 2 related to the effect of company and decision makers' ethos on CSR and SCP activities. The data collected under this theme indicated that company ethos seemed to play an important role when corporate decisions were made in relation to SCP and CSR. Participants' SCP was driven by a deep-seated desire to "do good" and a desire to "support their local community." Respondents of this study went further by citing the following core elements that contributed to their successful SCP activities:

- Many participants had mentors who guided and influenced them in taking a personal concern with the welfare of their local communities.
- Having a personal or close connection with the projects they support (and the beneficiaries of these projects) was a high priority.
- Several participants stated their own personal life experience and realisation that they are in a fortunate position to be able to make a difference in their community.
- Participants mentioned that meeting the actual beneficiaries of a project motivated them to manage more impactful SCP activities.

Participants shared their experience of staff believing and upholding the same value system. They felt that their local community was an important stakeholder. Participants related that publicising their CSR and SCP activities will have a positive effect on their company and on the organisations they support.

The data collected under theme 5 seemed to indicate that this ethos was also prominent when participants selected their suppliers and when supporting social enterprise. Participants aimed to pick suppliers that shared their social values and adherence to environmental and ethical legislation.

Theme 3 revealed that participants' choices with regards to resource allocation for CSR and SCP activities were about much more than just cash donations or

Environmental Management Systems (EMS). Resources that were allocated to CSR and SCP activities included but were not limited to:

- Gifts and services in kind
- Staff time
- Staff expertise
- Use of company assets

The majority of participants had no formal way of documenting their SCP activities. These SMEs proved to be more agile when compared with their larger corporate counterparts. This became more apparent during the COVID-19 pandemic. Participants related that their contributions to charities and community organisations are no longer limited to cash donations.

**Research Objective 3:** To understand the influence that the COVID-19 worldwide pandemic had on company decision making with regards to philanthropic activities.

This research objective was addressed within theme 4, which discussed the effect of COVID-19 on corporate giving.

All participants in the study, and the companies they represent, were affected by the pandemic and as a result, so were their CSR and SCP activities. In most cases, participants proved to be resilient by adjusting their resource allocation to these activities. Participants moved their focus away from supporting international charities and instead towards supporting local causes and community organisations directly related to the pandemic. This can result in a possible decline in support for international and national charities. The larger charities who established projects within the local communities like Macmillan Cancer Support, managed to continue getting support from SMEs.

Many participants felt that the pandemic had a positive effect on their company ethos relating to philanthropic actions. Reports by CAF and CIOF showed a similar trend for larger companies, resulting in them streamlining their grant giving and focusing on local community projects instead of global issues. SMEs represented in this study did, however, prove to be more agile when compared with their larger corporate counterparts, in response to their communities' needs during the pandemic.

**Research Objective 4:** *To explore approaches to assist SMEs to appraise CP and to develop a bespoke Appraisal Tool for SCP, which allows organisations to appraise the impact of their SCP projects for themselves and the community.*

The research objective was addressed by the critical review of the literature, by the analysis of data chapter 4 and 5, and by the resulting contribution chapter (Chapter 6). The literature review states that the generally accepted principles of accounting do not cater for the measurement of the impact of philanthropy in the community, as they do for reporting financial returns (Maas & Liket, 2011). Existing Rating Tools and International Sustainability Rating Tools (SRTs) were found to be weighted towards measuring company impact on the environment and do not measure SCP but only CSR. It is for this reason that the researcher developed an Appraisal Tool of SCP for

SMEs (Chapter 6). The Appraisal Tool links with the UN's SDGs (United Nations n.d.), which will assist SMEs to bid for contracts with businesses aligning themselves with the SDGs. Appendix F is the guide for using this Appraisal Tool. As part of Step 4 SMEs are assisted by means of examples of how their CSR and SCP activities can be linked to the UN's SDGs and provides a platform for these to be documented.

## **7.2 Recommendations**

### **7.2.1 Charities working with SMEs and not just larger corporates**

Charities who employ corporate fundraisers normally focus their fundraising efforts on larger corporates. Building relationships with SMEs in the local community could lead to SCP projects that benefit the cause in question, the company that supports them, and the local community.

Fundraisers would do well to link community fundraising and corporate fundraising, as the two complement each other but are often managed separately by charities. This research project suggested that owners and managers of SMEs view the community as a key stakeholder, and they are keen to get involved with charity events and projects on a community level.

National and international charities would be advised to establish community projects and team up with local business and organisations. A good example is the national charities supporting persons with cancer. Several of the participants explained that they support these charities, as they have projects within their community, like hospices. Since the pandemic, individuals and companies have moved their support away from international and national causes to support causes closer to home. This trend might continue even after the pandemic, as donors have come to experience the benefit of being able to see the difference their contribution makes in their own community.

### **7.2.2 Mandatory reporting of charitable giving**

Chapter 5 (Discussion) suggested that the government would do well to reinstate the mandatory reporting of corporate giving (as part of the Companies Act), as was the case in 2013. Various sources, both academic and key role players in the sector, have echoed this sentiment. Since this regulation has been removed, contributions have declined and research into corporate giving has become far more challenging.

### **7.2.3 Simplifying SDGs for SMEs**

This will allow SMEs to become clearer as to what part they can play towards achieving these goals and targets set by the UN for 2030.

#### **7.2.4 Simplifying the process of grant applications (Nowski et al., 2020)**

During the pandemic, there was a need for giving to make a quicker impact, which resulted in the process of application and awards to be simplified. It would be suggested that this practice stays in place even after the pandemic.

#### **7.2.5 Resource management**

The true potential of gifts in kind and staff time and expertise donated can be discovered by research into current practices and potential future contributions.

#### **7.2.6 Apprentices**

The study mentioned that apprentices do not always need to be sourced from universities. Disadvantaged groups such as the homeless and ex-offenders can be targeted. Doing so will result in the upliftment of the wider community by reducing homelessness, crime and poverty.

#### **7.2.7 Keep SCP separate form CSR**

Definitions affect the way CSR and SCP are appraised. Having two separate definitions allows for philanthropy to be appraised and managed separately, to the benefit of both the community and the company itself.

#### **7.2.8 Universal definitions**

Definitions of CSR and SCP cause confusion, which in turn makes the measurement and management of these disciplines difficult. If possible, universally accepted terminology would allow for more clarity among academics, fundraisers and corporates.

#### **7.2.9 Recommendations in relation to the Four-Step Appraisal Tool for SCP**

- *Testing of the Four-Step Appraisal Tool for SCP*  
The Four-Step Appraisal Tool for SCP, which forms part of the contribution of this study, is a prototype. It would be advised that the tool is tested by stakeholders within the industry and entrepreneurs and decision makers of SMEs.
- *Adoption of the Four-Step Appraisal Tool for SCP*  
It is recommended that SMEs use the Four-Step Appraisal Tool to manage their SCP activities. This can be done by following the accompanying guide and using the spreadsheet provided to document all SCP activities. It is hoped that the tool will provide SMEs a platform to document their SCP activities, which in turn will result in these activities having a great impact on both communities and companies alike.

- *Access to the Four-Step Appraisal Tool for SCP*

It is recommended that the Four-Step Appraisal Tool for SCP be made available free of charge by setting up a website where SMEs can download both the spreadsheet template and the guide (Appendices F and G).

#### 7.2.10 Further research

The key informant of this study, who represented a large corporate and who is a key figure in the CSR and SCP industry, suggested that the literature on appraisal tools for SCP is extremely limited. The researcher agrees with this viewpoint. This study found that most literature (both academic and practice) relating to CSR and SCP mostly focuses on larger corporates and not on SMEs. The study found a gap in the literature with regards to CSR and SCP in the following areas:

- **Defining CSR and SCP**  
There is not a great amount of literature, both academic and practice, on how SMEs define CSR and SCP. As part of research objective two, the researcher has questioned interview participants extensively in this area.
- **How SMEs manage SCP and CSR activities**  
The literature review and data collected in this study highlighted a gap in academic literature in relation to how entrepreneurs and decision makers in SMEs appraise and manage CSR projects and SCP projects.
- **Appraisal Tools for SCP for SMEs**  
This study found that the literature (both practice and academic) in relation to appraisal tools for SCP activities is very limited, especially those focused on the needs of SMEs. Research objective four of this study addressed this gap and was met by the contribution of a bespoke Appraisal Tool of SCP for SMEs (Chapter 6 – Contribution).

These gaps in the literature can be addressed by the undertaking of primary research focusing on the lived experience of SMEs and charity decision makers. Secondary research can be done to collect quantitative data relating to SME giving patterns and the income of charitable and community organisations.

At the end of this project, the researcher took time to reflect on her doctoral journey and the processes and decisions that formed part of this project. Her reflections are discussed in the next chapter.

## Chapter 8 – Reflexivity

Methodologically sound research involves the researcher as part of the construction of meaning (Smith et al., 2009). Roulston (2010, p. 116) stated that reflexivity in research is “the researcher’s ability to be able to self-consciously refer to him or herself in relation to the production of knowledge about research topics.” The positionality of the researcher influences all aspects of the research study (Creswell & Poth, 2018). The researcher aimed to take her own opinion and background in the relevant industries into account when conducting this study. This chapter documents her reflection in relation to her personal experience and her academic development during her doctoral journey. This is a reflective piece and as such is written in the first person.

### 8.1 Personal reflection

I completed my MA in Project Leadership and Design in 2017. During this time, I did a reflective programme of work-based learning. Doing this PhD project has built on that experience by further developing my skills in a slightly different and applied way. This was especially apparent when I did the primary data generation and research, which supplemented my understanding of experiential learning that I gained while working in the industry.

#### *Feelings of isolation fuelling mental health challenges*

A mentor of mine once told me that you are only as strong as the people you surround yourself with. This has never rung more true than in the past three years of doing my doctoral studies. I started my doctoral journey with very low confidence in my abilities as a researcher. I knew the project would be challenging due to my pre-existing mental health conditions as well as being severely sight impaired. I could never have been prepared for what was to follow. During this time, I lost my mom, and my sight deteriorated even further. This, and being isolated during the start of the pandemic left me at breaking point on numerous occasions. If getting out of bed is a major challenge, then doing a PhD seems like a distant dream.

Despite all of this, I now near the completion of my PhD. This can only have been achieved by being surrounded by incredible people. Having close friends looking out for me was quite literally lifesaving. What was key in doing my PhD, during these extremely challenging times, was the support from the university’s wellbeing team and access and inclusion team. I am also very fortunate to have had inspirational and extremely knowledgeable supervisors throughout my journey. One supervisor in particular, who was there from the start to the end, became my lifeline. This supervisor, an ever-constant beacon of support and encouragement, became a role model and inspired me to believe in my abilities.

The MBTI (Myers-Briggs Type Indicator) model is a self report inventory. This type of tool can be used to look at your current behaviours, past behaviours and possible behaviours in hypothetical situations. According to the MBTI, I am an ESFJ personality type, which means that I tend to be gregarious and gain energy from interacting with other people (Cherry, 2021). I believe that this trait did not always sit well with doing a PhD, as much of the work is done individually. The pandemic escalated my feelings of isolation.



I have realised that when I plan my future career, I would do well to choose a path where interaction with others plays a key role. According to the MBTI, I veer to the side of caring for others. This is a great quality to have but not if this is done resulting in lack of self-care. During my doctoral journey, I have learned the importance of self-care and as a result have changed my lifestyle to accommodate time and care spent on myself.

There are some qualities I have that stood me in good stead on my doctoral journey, including my need for structure, and the ability to organise my work, set goals and meet deadlines. My ability to pay attention to my own learnings as a result of my research has allowed me to produce work of a high standard.

## **8.2 Academic reflection**

### *Low confidence due to disability*

When I commenced my doctoral journey in 2019, I had very little belief in my own ability as an academic. Having a visual impairment compounded these beliefs and through my life has forced me to find different ways of doing things. When planning my data analysis, I found that coding the themes and subthemes would be difficult to navigate. It was at this point that I decided to assign a distinctive colour to each theme, which would be carried through the whole project. In this way, I turned a “stumbling block” into a “stepping-stone” and left my own footprint on this project, as the colours do not only assist me, they enhance the overall reading experience.

### *Apprehension to use online platforms for interviews*

The COVID-19 pandemic took root in the UK in early 2020, about a year into my studies. This had a great impact on my whole project. A new research objective was formed to ascertain how SMEs managed their CP activities during this time. The results were surprisingly uplifting, as companies and communities took hands and worked together during this time. Even the processes for applying for grant funding have been sped up due to the pandemic and it is thought it will remain that way (Nowski et al., 2020). The pandemic also put a temporary end to face-to-face meetings. I was apprehensive to use an online meeting facilitation platform, as new technology is not always accessible for those with special needs. Fortunately, I was able to gain valuable experience by competing successfully in Toastmasters online speech competitions. This gave me the confidence to interview participants for this study via the Microsoft Teams platform. The platform allowed me to have better visuals of my interviewees than what I would have during a face-to-face meeting. This allowed me to be better at picking up nonverbal cues.

## **8.3 Using a Reflective Tool to make sense of my experiences**

In order to reflect on my experiences, I have utilised Gibbs' Reflective Cycle (Gibbs, 1988). According to Gibbs, “It is not sufficient simply to have an experience in order to learn. Without reflecting upon this experience, it may quickly be forgotten, or its learning potential lost.” (Gibbs, 1988, p. 11).

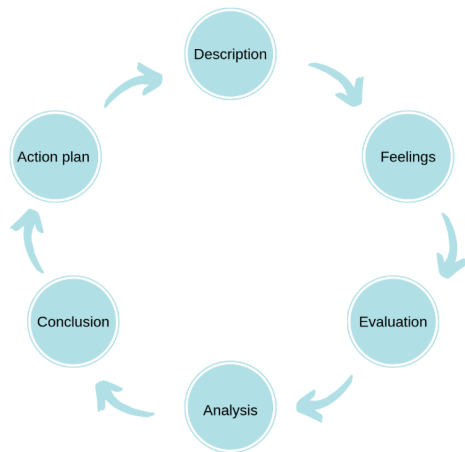


Figure 8.1 – Gibbs' Reflective Cycle (Gibbs, 1988)

Gibbs begins with an outline of the experience being reflected on and then focuses on your feelings about the experience. Step 3 involves evaluating the experience, and in step 4, you use this information to analyse the situation and try to make sense of it. This is followed by step 5, which is the conclusion and other actions you could have taken to reach a different outcome. Step 6, the final step, allows you to create an action plan of what to do should you find yourself in a similar situation.

*Applying the Gibbs' Reflective Model (1988)*

Table 8.1 sets out my application of Gibbs' Model (1988). I reflect on three of my key experiences and how it would affect my actions in the future.

**Table 8.1 – Application of Gibbs' Reflective Model (1988) on my experiences during my doctoral journey**

Step in Gibbs' Reflective Cycle	Low confidence due to disability	Feelings of isolation fuelling mental health challenges	Apprehension to use online platforms for interviews
Step 1 Description	I did not believe in my abilities as a researcher at the start of my research journey, due to past experience related to my visual impairment	As a result of lone working and restrictions related to COVID-19, feelings of isolation became overwhelming	As a result of COVID-19, all my research interviews could not take place face to face as planned
Step 2 Feelings	I felt inadequate and anxious with regards to my ability to source literature and data, but once I received support from various	According to the MBTI, I gain energy from interacting with other people. The lack of this interaction made me	I felt apprehensive in using online meeting facilitation platforms, as new technologies are not always accessible to users with disabilities. I

	avenues, my confidence grew. The situation helped me to be creative when developing methods to do my data analysis	feel isolated and anxious	felt unsure as to whether I would be able to conduct interviews of a high quality
Step 3 Evaluation	My anxiety in relation to my visual impairment was not validated, as I was able to complete my PhD with support from the university access and inclusion team and my supervisors	I managed to set up a strong supportive system to manage my mental health. This was, however, only in place toward the end of my doctoral journey	I was able to gain valuable experience by competing successfully in Toastmasters online speech competitions. This gave me the confidence to interview participants for this study via the Microsoft Teams platform
Step 4 Analysis	My visual impairment normally brings out the best in me. In this case, it resulted in me finding new creative ways to do my data analysis	On reflection, I realise that I should have tried to build this support system earlier, as it would have prevented downturns in my mental health	The experience I gained gave me more confidence when interviewing respondents for my study online. As I was able to get a closer look at participants, I was able to pick up on more nonverbal cues than when I did interviews face to face
Step 5 Conclusion	In future, I will be able to reflect on my doctoral journey and how I not only overcame obstacles related to my disability but managed to turn these into new opportunities	Looking back at my doctoral journey, I realise that I have the strength to carry myself through difficult times	I grew in confidence as a result of the experience. I learnt to be more open to new technologies
Step 6 Action Plan	When I consider taking on a new role or project in future, I will research all the possible support that might be available and put this in place before commencing	In future, I will aim to always maintain my support systems, even when at times it does not seem necessary. This will give me the best chance to manage my mental health	In future, I will aim to re-join Toastmasters International, as it is a great opportunity for self-development and also an opportunity to meet new people

I have worked in the charity and CSR industry for many years. Over this prolonged period of time, forming opinions about the stakeholders within this industry is unavoidable. I had to guard against these opinions influencing my objectivity as researcher. My extensive industry experience did, however, stand me in good stead with this research project, especially when conducting the interviews, as I was able to empathise with the views of participants.

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## Appendix A

### Interview 1 – Analysis of transcription

(From Table 4.3 – Template Analysis of transcribed interview with participant 1)

Line number	Text	Theme number	Subtheme number	Research objectives
5, 6	my vested interest in CSR has changed somewhat over the years so I've been in business	1	1.2	1
11-13	I've become a very different person and I understand the roles and responsibilities really. I tried to be the best in the industry, where now my view is let's be best the best for the industry, right?	2	2.1	2
15-17	- So just to understand I've not always been so heavily ? towards CSR but now we've met people like Cheryl and Kian, now we've seen the amazing work at the big help project it really has changed ? and the resources that we have.	2	2.1, 2.2	2
20	talk about all things CSR	1	1.1	1
25-29	I realised that there's a lot of people in the industry want to take our positions ? and I realised that what is it that actually differentiates us, between us and the next company, what I realised was that you're kind of you know adhere to certain standards	2	2.1	2

	within the industry, which generally can be a couple of health and safety accreditations, a business name and a bank and you're in, you can compete with us.			
44-47	as a business owner, that we really, you know the term CSR, it's not just a slogan, you really do have responsibilities and you're able to influence so many people with the business and you know you can use your business for the good I suppose to just selfish reasons that a lot of companies do train that way	1	1.1, 1.2	1
54, 55	Our company won the project in Knowsley. It's a council funded project which meant the CSR score had to be really ? or it was weighted towards CSR not just concept and design	6	6.2	4
60, 61	I'm a man with a big heart, I'm a business owner, I can make an impact, an impression on a lot of people and situations, but I need your help.	2	2.3, 2.4	2
61-63	Because, honestly, I...CSR historically for me has been something that...something that people tend to write off as a tax break. right? To give a bit of money and a bit of time to charity.	1	1.1	1
65, 66	Write it off and hey presto, you know, you've ticked all the boxes and you've done the right things, well that's the easy bit.	1	1.1, 1.2	1
67, 68	The national charities come along and to give them money, it's like well where does that actually go?	3	3.4	4
72-74	I am. And I thought as a responsible director, dad, husband, brother, you call it whatever it is, I've got responsibilities to serve those	2	2.2, 2.3	2

	who need it most in the area that we live			
80-87	50% of what they do. They provide food, they provide shelter, they provide housing, they provide clothes, they provide credit advice, they provide paint, they provide all kinds of initiatives in the industry, in society rather, and I was just amazed at the level at which people are prepared to help others. And it just changed me as a person, it changed my dreams on business, it changed our practices within the business. My passion for the big help project instantly went back to the office, which went back to the guys on site, they bought into the concept of supporting someone like that	2	2.1, 2.3, 2.7	2
89-95	it was a golf club we had hired out, we had paid for the DJ, we had paid for this like Bongo's Bingo style fundraising event where we had people from construction, we had financial institutes, we had a number of different business types, all with a vested interest to help and support the big help project and it was all tailored towards those guys. They weren't going to do anything, other than just attend with a table but we were hoping to raise maybe £10,000 within the night, which we would have been on target to do if we could have done it	3	3.1, 3.2, 3.5	2
96-98	Covid came around and we were unable to fulfil that commitment. For us, it didn't mean our work with the charity to stop. So, it just meant that where we thought as a corporate entity, they need just	4	4.4	3

	cash, well then you realise it's not just that.			
100-102	They need a lot more than that right? Whether it's just me going to speak to their staff about things, whether it's us providing our transport and staff to volunteer like I did.	3	3.1	2
104-108	We delivered food parcels for them, we used, they've got a white good facility, so they'll sell washing machines and dryers and stuff, well we bought some of them. One of our previous employees fell ill sadly, he's got a tumour, a cancerous tumour. So, what we did, we went back to the big help project. He's not based in Knowsley, but we said look we'll buy your equipment, and we'll give it to our employee.	3	3.1	2
111-114	I think they're looking for suppliers, and I think the idea is that if they have any old models, or sorry if they have a new model coming out and certain technology and equipment is deemed not the focus for that year, I think they sell them off to the big help project	3	3.1	2
116, 117	Because the idea and again I was blown away by the concept of it, a big problem in society is unmanageable personal debt. Right?	2	2.2, 2.3, 2.4	2
127, 128	And again, quite cleverly, they're looking to sort of set up shop next door to the BrightHouses of the world	2	2.3	2
168-172	You know, you can't always go to family so who do you go to? And they've gone to what I would deem as a foodbank, and I was like, it's just so much more. And then I said to Michelle, where do you get	2	2.3, 2.4	2

	your funding from and she was like John, we're pretty much relying on small business. And it's like, if everybody knew what I now know, you would definitely change your moral compass			
174-178	And the reasons for you being in business would become ever more apparent as opposed to the selfish thankless wishes of being a certain industry type, or a size or where your office is based, or what your turnover is or what your profit is, you actually realise when you scratch the service and see these people in practice, they need help. They really, really need help.	2	2.1, 2.2, 2.3, 2.4	2
180-184	And when you realise, I'm an able-bodied person, I've got a son with disabilities who needs help 24/7 who always will and it's like I'm in a fortunate position where we can help, we've got a house big enough where he can be comfortable in his environment.	2	2.1, 2.2, 2.3, 2.4	2
191, 192	...so we've given cash when we couldn't give time, we've given time when it's been the only thing we could give really	3	3.1, 3.4, 3.6	2
96, 97	this year, we, well the vans take a ton of weight and we took four tonnes of food to them. But we just do anything we can.	3	3.1	2
208, 209	the investment might be time, it might be financial, whichever that is, but people want a return on that investment which, that's not the idea of CSR.	1	1.1	1
211	You do something, expecting absolutely nothing in return	1	1.1	1
212-214	personal situation has changed over the past couple of years, which we've spoken about, and I went from being a typical	2	2.1, 2.2, 2.4	2

	selfish business owner in that it was about vanity, with turnover and profits, how many staff and all this type of thing			
219-221	And the more we did, the more we became proud of it. And the more we were proud of it, the more people we were either able to inspire to do good with us or we put it on the likes of LinkedIn maybe	2	2.1, 2.2	2
226-228	But when I talk about the big help project or when I talk about the Nightingale Hospitals people listen and people create a perception of the type of company you are, you know the type of practices you have and the type of ethics that you trade with	2	2.5, 2.6	2
245-253	what he didn't say was John, you're the biggest company, John you're on our system and you're approved. You've hit all the right KPIs. He didn't say you're the cheapest, he said you're the only person that I can trust, who will figure this out. And that resonates with me so much because for so long in my career as such in business, my moral compass has always pointed the other way, is trust really that important when price is the biggest factor? If, it will be if you continue to beat the door down on those companies but when you can talk proudly about the things that you believe in, people will sometimes be inspired for that and the fact that we're so vocal about it, it attracts the people into our circle...	2	2.5, 2.6	2
255-257	A, for the value that we create and it's amazing like I say, so if someone says to me do you get a return on your investment for CSR, I'm like well...can I	1	2.1	1

	measure it? Probably not. But...			
259, 260	But what I'm saying is when the biggest, most prestigious and important project come around in the north of England, we were selected because of our values.	2	2.5, 2.6	2
265, 266	there's three standards that we want to be measured by and will do business on. And it's trust, competence and social value.	5	5.1	2
269-271	You know, are we competent enough to do whatever is needed on site? Absolutely. Are you competent enough for us to deliver what we need? Maybe. But the big one now is social value.	5	5.1	2
273-275	You know, are we going to do this for the right reasons? When I select the supplier now, it's not just on price, it's on his/her/their environmental policies or sustainability issues. That's what's important.	5	5.1	2
280-283	if you're not going to trade ethically to supply me with the product or service, or if I don't feel you're going to give back and support those who need it most, then I'll take my business somewhere else. And conversely, if you're looking for a company who is going to support those who need it most locally, then why would you go any further than us?	5	5.1	2
285-287	And like I say, I can't measure that, I can't put a number to that but all the usual metrics have, how you measure a business with profits and turnover and staff retention and all of these things, they've all gone up.	6	6.1, 6.4	4
289-292	Right so the more we shout about it, the more we do,	2	2.1	2



	without requiring anything back, right? We don't do it for the kudos, we don't do it to be thanked, we do it because we care. And the more we do that, the more time we can invest, the more things we can do with the charities.			
294-296	And the more we can talk about it, the more exposure we give them, all the other usual metrics that I hang my heats on, like I say, profits, turnover, the usual metrics, have all gone up. Without us even trying.	6	6.1, 6.4	4
298, 299	And that's why now, my stance is that it's not about being the best in the industry, it's about being the best for the industry	2	2.1	2
301-305	if my competitors can follow suit, brilliant. You know? Understand the moral compass in business, understand the impact that you can have and absolutely follow suit, no problem. Because it's about raising awareness, it's not about competing because we're not. Like I said, if they're going to compete on price, fine – I'm looking the other way. But I'll tell you what I'm doing because it will help society in general.	2	2.1, 2.5, 2,6	2
330-332	I got the guys and girls around the table at the office and I said, let's think of it like this. If we don't do it, if everybody else took the stance where we don't have to do it, like you just said, it's not law. It's ethical. You know, it's good for somebody.	1	1.1	1
334-336	It doesn't mean I have to do it, it doesn't mean I want to do it, right? And I said to the people at the office, well think of this, if we don't. Who will? Who? Because, you leave it to the	1	1.1	1

	government, and how long will it take to change legislation?			
373-375	We are getting a better reputation. It wasn't the main reason why we are doing it.	2	2.1-2.5	2
383-386	You're right and you can't give it away, if you don't have it to give away as such but it's like the work that we did with the big help project, you've just got to start. And in doing so, it opens doors and it doesn't have to be profit that you give, you can give time. You can give advice	2	2.5, 2.6	2
393-395	You're always looking for the measurables and the tangibles as such but what it's done with us, it's not only increased revenue and profit ? work practices. It's changed the way we recruit staff	2	2.1-2.7	2
405-407	Well, it's involving the staff in what we're doing, which is why I took them to see, the big help project themselves, which is why I've asked them all to volunteer their own time	3	3.5	2
409-411	even our sales strategies have changed, in that the customers who really drive us down on price and drive away any initiative or want or need or ability to help others, we've let them go. You carry on.	5	5.1	2
416, 417	opportunity, but no thanks. It's not something...we will pursue our interest elsewhere. And ironically every time one door shuts several open.	5	5.1	2
420-421	The intention isn't to work for everybody anyway, the intention is to work for those who believe in the same things we do.	5	5.1	2
423-428	there's old friends of mine, there's old acquaintances of ours, there's old colleagues pop up out of nowhere, John I've seen this on LinkedIn, I	2	2.4, 2.5	2

	didn't realise you do this, or you know, I lost my mum recently too and I know you're quite vocal and will speak to anyone about it. You know, oh by the way, do you want to do this job because we've got to give it to somebody and I'd much rather give it to people like you say I can trust, I can rely on and we know you're in business for the right reasons.			
443	we're holding on to staff longer	2	2.6, 2.7	2
443-445	We've got suppliers approaching us now for reasons they want to work with us, for the same reasons they're in business. They've got an approach to do with...you know everybody...	5	5.1	2
447, 448	And that in itself is attracting interest right across a number of spectrums across the industry.	2	2.5, 2.6	2
457, 458	I don't have to...and I'm not doing it for any...what's the word I'm looking for...selfish reasons.	2	2.1, 2.4	1, 2
460-462	I'm doing it because, these people at Knowsley, they're my friends, they're my family. You know and a horrible thought for me is what is the next best thing? If small businesses didn't get involved.	2	2.1, 2.3	2
470-473	Our attitude changed three years ago, but I think with the impact of Covid, our passion, whether you would call it philanthropy, whether you would call it CSR, we've basically doubled down on what we were going to do anyway because you know, if they didn't need it a year ago...my god they need it now right?	4	4.3, 4.4	3
488-508	And then Covid was becoming a reality and Michelle rang me...and she said John, she	4	4.4	3

	<p>was crying right, she said, I'll take anything. She said because, the reality is we're providing for 10,000 families per week now.</p> <p>And when somebody says that to you, you're compelled to help, you know. You're compelled to tell everybody to get on board and support in any which way possible. And that's why we do it. That's why we help, because we can. We help because we should.</p>			
517-520	<p>They've got bigger problems at stake which is, like I say for us, we've doubled down on the things that we believe in and we're going to do more to help and not less. And we're not looking at it as a cost, it's an investment in the community that served us, for the first 17 years of my life</p>	4	4.3, 4.4	3
537-539	<p>10 years ago I did the London Marathon and I raised something like £4000 for the Marie Curie Hospice</p>	3	3.2, 3.4	2
551-556	<p>hospice and again. didn't know much about cancer, didn't have anyone around me affected by cancer, and I walked into a live hospice. And again, I was horrified, I was taken aback, I was amazed...you know and I'm talking to the cleaners and I'm saying I've been asked to come and look at replacing this room...what is it you want? And without going into detail, the requirements that they needed for the floor...beggar belief.</p> <p>It was like...we need it to be resistant to this, cleanable for this reason. You know.</p>	3	3.1, 3.2	2
560, 561	<p>Any of the project bigger stuff at the hospice we did and we priced and we got paid to do.</p>	3	3.1	2

	The maintenance side of it we did for free.			
570, 571	on the back of that, I did a marathon and raised, I think it was £4000 and I took it in, in a bucket for them.	3	3.2, 3.4, 3.5	2
583, 584	Which is when you see these people who the big help project help, they're not numbers. They're names of people I know, right?	2	2.3	2
587-590	I think the furlough is keeping the wolves at bay, to a point. But knowing the service they provided before Covid, it was so essential to what was needed in the area to understand what they're going through now...I wouldn't even know where to start.	4	4.1, 4.4	3
596-599	I'm proud of the work we do and I'm glad we can help. Because it's something that (God forbid) that myself, or my family or my nearest and dearest ever need and again I believe if you're able to do something, you should. You don't have to, you might not want to but you know, if we all did a bit, then we could make a big difference.	2	2.1, 2.4	2

**Appendix B**  
**Example of Consent Form**

**UNIVERSITY OF CHESTER**

**FACULTY OF BUSINESS AND MANAGEMENT**

**Participant Information Document**

**Corporate Philanthropy**

You are being invited to take part in a research study. Before you decide, it is important for you to understand why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with others if you wish. Please ask us if there is anything that is not clear or if you would like more information. Take time to decide whether or not you wish to take part. Thank you for reading this.

**What is the purpose of the study?**

**SME Corporate Philanthropy (CP): Exploring how CP is managed and appraised for its impact on communities.**

The study has identified the unique characteristics of Strategic Corporate Philanthropy (SCP) that distinguish it from Corporate Social Responsibility (CSR) by means of a literature review. The aim now is to investigate how entrepreneurs and decision makers have managed CSR projects and whether this has been done separately from philanthropic activities. The researcher also aims to gain an understanding of the influence that the COVID-19 worldwide pandemic may have had on company decision-making with regards to philanthropic activities. The final aim of the research project is to develop a bespoke tool to appraise SCP, which allows organisations to monitor the impact of their SCP projects for themselves and the community.

**Why have I been chosen?**

You have been chosen as you have been recognised by your peers and/or the researcher as a good example of how CSR and/or Corporate Philanthropy is managed.

**Do I have to take part?**

It is up to you to decide whether or not to take part. If you decide to take part, you will be given this information sheet to keep and be asked to sign a consent form. If you decide to take part, you are still free to withdraw at any time and without giving a reason. A decision to withdraw at any time, or a decision not to take part, will not affect the standard of care you receive in any way.

**What will happen to me if I take part?**

If you decide to take part, you will be given this information sheet to keep and asked to sign the consent form. If not yet done so, you would be contacted by the researcher to schedule an online meeting via Microsoft Teams. During this meeting, you will be interviewed about your experience of CSR and Corporate Philanthropy.

**What are the possible disadvantages and risks of taking part?**

There are no disadvantages or risks foreseen in taking part in the study.

**What are the possible benefits of taking part?**

You will contribute towards a better understanding of corporate giving in the UK and the possible development of an Appraisal Tool for SCP. Your personal experience of managing CSR and philanthropy during COVID-19 will also be documented.

**What if something goes wrong?**

If you wish to complain or have any concerns about any aspect of the way you have been approached or treated during the course of this study, please contact:

Professor Kurt Allman  
Faculty of Business and Management, University of Chester  
01244 512031 k.allman@chester.ac.uk

If you are harmed by taking part in this research project, there are no special compensation arrangements. If you are harmed due to someone's negligence (but not otherwise), then you may have grounds for legal action, but you may have to pay for this.

**Will my taking part in the study be kept confidential?**

All information which is collected about you during the course of the research will be kept strictly confidential so that only the researcher carrying out the research will have access to such information.

Participants should note that data collected from this project may be retained and published in an anonymised form. By agreeing to participate in this project, you are consenting to the retention and publication of data.

**What will happen to the results of the research study?**

The results will be written up into a report for the funders of the research. It is hoped that the findings may be used to improve the support provided to individual managers and as a result further enhance their professional practice. Individuals who participate will not be identified in any subsequent report or publication.

**Who may I contact for further information?**

Theresa Robberts  
Faculty of Business and Management, University of Chester  
1428369@chester.ac.uk

**Thank you for your interest in this research.**

**Participant Informed Consent Form**


**Title of Project: SME Corporate Philanthropy: exploring how CP is managed and appraised for its impact on communities'**

**Name of Researcher: Theresa Robberts**

Please initial box

- 1. I confirm that I have read and understood the participant information sheet, dated 14 January 2021 for the above study and have had the opportunity to ask questions.  y
  
- 2. I understand that my participation is voluntary and that I am free to withdraw at any time, without giving any reason and without my care or legal rights being affected.  y
  
- 3. I agree to take part in the above study.  y

Ann Mckenna                      18.02.21                      AMckenna  
\_\_\_\_\_  
Name of Participant                      Date                      Signature

Researcher: Theresa Robberts  
Date: 14 January 2021                        
Signature:

**Negligent Harm Statement**

*'The University does not accept liability for harm which does not result from its negligence. In the event that something does go wrong and a participant is harmed during the research and the harm sustained is due to the negligent acts of those undertaking the research, then the participant may have grounds to bring legal action. Anyone bringing such legal action may incur legal costs.'*



**Appendix C  
Interview Guide**

<b>Main question</b>	<b>Sub questions and prompts</b>	<b>Justification and link to literature</b>
<p>Prior to interview, study a company's projects and then ask question relating to that specific activity</p> <p>1) Tell us a bit more about project A – what inspired you to support this cause (was it seen as an ethical responsibility, legal requirement or voluntary action – possible to be a combination of more than one aspect)?</p>	<p>1.1) What resources (financial and non-financial) were made available for this project?</p> <p>1.2) What impact did the project have on the relevant causes and/or community organisations?</p> <p>1.3) Were these results published in external press and/or internal communications?</p> <p>1.4) Do you believe the company's bottom line was affected, whether positively or negatively, as a result?</p> <p>1.5) Has the company's reputation, both internally (amongst staff) and externally (existing and potential clients and the community in general), been improved as a result?</p> <p>1.6) Were these achievements part of the original objectives when planning this project?</p> <p>1.7) Some company executives refrain from publicising philanthropic activities, as they believe it is improper to gain from such activities. What is your view on this matter?</p>	<p>Question 1.1 relates to research objectives 2 and 4. To provide insight into different forms of giving and whether it can be classified as CSR or SCP. This will also give an indication into what resources will need to be included in an Appraisal Tool.</p> <p>Question 1.2 relates to research objectives 1 and 4. Identifying the impact of a project will provide more clarity as to whether it can be classed as CSR or SCP. These results will influence the development of the Appraisal Tool.</p> <p>Questions 1.3 to 1.7 relate to research objectives 2 and 4. Publication of charitable projects can have a positive impact on the company's reputation, bottom line and staff morale. The researcher aims to understand if and why a company would do so, and if results are published separate of CSR communications, what effect this has on the success of the project. The researcher aims to establish if the companies represented by participants are following similar trends and management styles as was found as of part of the literature review. The researcher aims to establish if participant companies are transparent about publication of results of</p>

		SCP activities and how this impacts on the development of the Appraisal Tool.
<p>Inform participant of the following before asking these questions: Over the past decades, various definitions of CSR were made popular. The main elements tend to be economic, environmental and social (care for staff and customers). All three elements can be linked to either legal or ethical responsibilities and companies do not have a choice to implement these.</p> <p>2) How do you view CSR and what it entails?</p>	<p>2.1) What is your understanding of philanthropy within the corporate sector? Giving voluntary contributions, including financial, time, expertise and gifts in kind, are referred to as examples of philanthropy.</p> <p>2.2) (Give example of differences of CSR and philanthropy) Do you believe there are benefits in separating these entities and if so, would a tool for philanthropic activities be useful? If so, what elements would you deem ideal to appraise with such a tool?</p>	<p>As part of the literature review, the researcher did a systematic, chronological review of the definitions of CSR.</p> <p>Question 2.1 relates to research objective 1. The researcher aimed to ascertain if the way participants define CSR match that of the literature review (see Table 2.1 in Chapter 2)</p> <p>Question 2.2 relates to research objectives 1 and 4. The researcher wishes to know if the participants believe that keeping Strategic Corporate Philanthropy as a separate entity to CSR will allow for the creating of its own appraisal tool. The researcher also wishes to understand what participants think such a tool will look like.</p>
<p>3) Would an Appraisal Tool for philanthropic activities be useful? If so, what elements would you deem ideal to appraise with such a tool?</p>	<p>3.1) Examples of elements to be appraised:</p> <ul style="list-style-type: none"> <li>• Value of resources utilised, financial, staff time and expertise, gifts in kind</li> <li>• Value of impact on community, organisations and individuals</li> <li>• Value of press coverage/impact on company image</li> <li>• Value of impact on staff morale</li> </ul>	<p>Question 3.1 Relates to research objective 4. The researcher aims to gain an understanding of how participants view SCP and if they would find such a tool helpful. Participants have the opportunity to give their insight into what the tool should look like. The researcher had the opportunity to establish if participants' input is in line with tools discussed in the literature review (see Table 2.4 in Chapter 2).</p>
<p>4) What effect has the COVID pandemic had on your company's CSR and philanthropic activity in</p>	<p>4.1) Prior to the pandemic, the economy has been turbulent due to a number of reasons. Economic uncertainty has become the norm. Influencers such as</p>	<p>Questions 4.1-4.4 relate to research objective 3. The researcher aims to gain insight into the impact the COVID-19 worldwide pandemic had on companies represented by</p>

<p>relation to: (give examples where possible)?</p>	<p>the pandemic, Brexit and austerity are also resulting in financially challenging times for communities and charities (Clifford, 2017). How did your company's giving change during this time?</p> <p>4.2) Resource allocation – financial, staff time, expertise, community projects</p> <p>4.3) Beneficiary: different community organisations and charities</p> <p>4.4) Geographical: international, national or local</p>	<p>participants. Initial research shows changes in corporate giving in several areas. The literature review showed that support to charities from companies during the pandemic did not stop, but that companies changed the way they support companies, with staff time and gifts in kind instead of cash donations. The literature review also showed that companies' support of charities moved away from international causes to local organisations (please see Chapter 2 - Literature Review). The researcher will compare the findings from these interviews with findings forming part of the literature review.</p>
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Research objectives

1. *To identify the unique characteristics of Strategic Corporate Philanthropy (SCP) that set it apart from Corporate Social Responsibility (CSR).*
2. *To investigate how entrepreneurs and decision makers manage CSR and SCP projects and what effect their own ethos has on this process.*
3. *To understand the influence that the COVID-19 worldwide pandemic had on company decision making with regards to philanthropic activities.*
4. *To develop a bespoke tool to appraise SCP, which allows organisations to monitor the impact of their SCP projects for themselves and the community.*

**Appendix D  
Ethics Approval**

**University of Chester - Faculty of Business and  
Management/BRICC**

**Research involving Humans**

- All students and staff will operate with as full a consideration as is reasonably practical for the consequences of their work for society at large and groups within it.
- Students and staff will handle all confidential information with appropriate levels of discretion, compliance with the law and with due diligence as to the security of that data. As standard practice students and staff will normally seek to prevent the publication or use of information in any way that could compromise a participant's confidentiality or identity.
- Any material being prepared for submission will be produced in such a way as to reduce the possibility of breaches of confidentiality and / or identification.
- Students and staff will try to avoid overburdening the participants in their research, causing them inconvenience or intruding into their private and personal domains.
- Participants will be informed of the risk, purpose and nature of any inquiry in which they are being asked to participate.
- Students and staff will avoid misleading research participants or withholding material facts about research of which they should be aware.
- Where the research methodology allows for it, a research participant will be expected to be provided with a consent form which will also indicate a participant's right of referral and appeal to the relevant Programme Team.
- All students are required, before their work based projects and research projects begin, to complete a proposal with their tutor. Only after formal approval from their tutor (which may involve review by an Ethics Committee) will work normally be allowed to commence.
- When the research involves human beings (survey, observation, personal interview) it is vital that the lead researcher identifies whether their project should be formally considered by an Ethics Committee. The checklist that follows this document will guide that decision.
- All members of staff and all students at all levels are required to read and agree to comply with these statements and to operate them in the full spirit in which they are written.
- Failure to comply with these statements may be regarded as a matter of academic malpractice and will be dealt with according to the relevant University guidelines, regulations and procedures.
- Data collected for staff research projects are required to be held for at least 10 years (if not indefinitely).

**In signing below, I declare I am the lead researcher and agree to the ethical principles outlined above, and any updates to these which may be made after signing (which will be posted on programme areas of the University's portal):**

**PRINT your name:**

**Theresa Robberts**

**Your signature:**



**Date:**

**12 May 2020**

## Appendix: Ethical Considerations: Guidelines and Checklist for Researchers

When you are undertaking your research we need to know that the safety and well-being of research participants is assured, that you, as the researcher, is aware of any possible ethical issues in carrying out the research and that steps have been taken to ensure that best practice is followed.

Principles relevant to research in our Faculty/BRI include (Chartered Association of Business Schools, 20015):

1. Integrity, honesty and transparency
2. Respect for persons and prevention of harm
3. Authorship and respect for intellectual property
4. Consent
5. Protecting privacy, ensuring confidentiality and maintaining anonymity
6. Declaring professional and personal affiliations and sources of funding and support
7. Avoid misleading, misreporting, misunderstanding and unjustified deception
8. Governance, management and administration (e.g. practices which uphold the law, equality and diversity, present evidence which may be damaging to the organisations involved).

Further details can be accessed online here <http://charteredabs.org/publications/ethics-guide-2015-advice-guidance/>.

### Examples of student research projects which may be unethical

- Using personal information about individuals without permission
- Enabling identification of persons in research/passing on personal details without consent
- Carrying out research which harms the interests of participants without their consent or knowledge
- Informing some participants of the results of the research but not others, without consent to be excluded
- Requesting information on a sensitive topic without making participants aware of available support

### Guidelines for completing the Ethical approval form

You **must** complete the "Ethical Checklist & Approval Form" and have it approved prior to undertaking your research (students should seek advice from their tutor – which may involve review at an Ethics Committee). If you should answer "yes" to any of the questions posed in Part A, you must complete the Action Plan in Part B; students are advised to seek guidance from their Supervisor in this.

Reference: Chartered Association of Business Schools (2015) *Ethics Guide 2015: Advice and Guidance*, London, Chartered Association of Business Schools. Available online at <http://charteredabs.org/publications/ethics-guide-2015-advice-guidance/>, accessed 22<sup>nd</sup> July 2015. .

**BRI Ethics Checklist & Approval Form for Student and Staff Research involving Human Subjects**

<b>Name: Theresa Robberts</b>	<b>Student number: 1428369</b>
<b>Co-Researcher Name(s)</b>	<b>Supervisor name: Prof Phil Harris</b>
<b>Anticipated end date: month/year</b>	<b>June 2023</b>
<b>Title of project:</b> Strategic management of corporate philanthropy leads to the ability to measure it's impact on communities	
<b>Brief description of project</b> (between 200-400 words max)	
<p>For the past two decades charities in the UK have faced challenging due to the volatility of the economy. This was fuelled by austerity measures and the imminent Brexit. No one however could have predicted the COVID 19 Pandemic and its ramifications.</p> <p>Charities are the backbone of British communities. These organisations face extra ordinary challenging times. Due to the lockdown put in place to manage the spread of the virus fundraising events for example have grind to a halt. During the past 15 years charities (in particular smaller charities) have come to rely on these events up to half of their fundraising income. Yet need for their services have increased dramatically.</p> <p>COVID 19 has had a profound effect on business and the economy and we have only just seen the tip of this iceberg. Many companies are fighting for their own survival. A transformation can be expected in how corporates support charities and community organisations. Since the outbreak of the pandemic there has been hundreds of examples of how companies big and small support their local communities. This support will only be sustainable if corporate giving is done more strategically.</p> <p>There are a variety of measuring tools used by macro-economic companies. These focus on measuring Corporate Social Responsibility (CSR). The aim of this study is to develop a measuring tool for Strategic Corporate Philanthropy (SCP) specifically with micro business in mind.</p> <p>Firstly, as part of an in-depth literature review definition of CSR and SCP are analysed to identify their separateness and differences in meaning and measuring outcomes. The literature review will show that there is a gap in the literature with regards to measuring CSP and focussing on small and medium enterprises.</p>	

The next step will be an in-depth semi structured 'Key Informant' interview with the national construction company, Keir. This company has developed its own CSR measuring tool and can thus be seen as an expert in the field.

In defining the research sample respondents, small and medium companies who have been involved with the High Sheriff Awards for Enterprise will be approached and interviewed to gain insight on what aspects of corporate giving they would find useful to measure and how they wish to facilitate giving within the community. These potential participants have been selected because of the relationship they have with the university, in particular the BRI. These companies are located in the North West of England, the area this study will focus on.

The data gathered from these semi structured interviews will be used to develop a robust measuring tool to measure CSP of small and medium enterprises. A second (follow up) interview will be held with the same companies to ascertain their view on the newly developed measuring tool and implement any feedback received.

Data from the High Sheriff Award Event Database held by the BRI office will be used to select potential participants for interview. Such use will not take place without further consent being obtained and the application of all relevant principals related to the Data Protection Act. All selected participants will be sent an information sheet and consent form giving full details of the study. Participants will be sent this information by email and asked to send a signed scanned copy back prior to the interview. Participants who will be interviewed will be at no risk as their organisations, companies and personal details will not be named in subsequent write ups and material submitted for publication. All participants will be assured that their names and other personal details will not be divulged. In written documentation the participant's first names will be changed and surnames will not be used.

It will be explained to all participants that the interviews are recorded in order to transcribe them for the purpose of the project. As the researcher is visually impaired note taking is problematic and recording will ensure accuracy of information. Recordings will be done via Zoom and a voice recording device and saved temporarily as voice files. Once the project has been completed all voice recordings will be permanently deleted.

Throughout the process the researcher endeavors to comply with the Data Protection Act 2018. Paper records will be stored in locked cabinet and kept for a minimum of 10 years. Participants will be able to access any information related to themselves.

The researcher will comply with the University's Ethics Policies at all time. This will include being honest in all aspects of research and reporting, applying rigour when adhering to protocol related to drawing interpretations and conclusions, being transparent and showing respect to all relevant parties.

**Part A: Ethics Checklist**

	Yes/No	
Is it <i>likely</i> that the research will dis-benefit any of the following:	Participants?	No
	The researcher?	No
	Other persons?	No
	The natural environment including other species?	No
	Children or young people?	No
	Vulnerable groups or individuals?	No
	Sensitive topics/questions?	No
	Sensitive commercial or industrial information?	No
	Any dangerous substances?	No
Any potentially dangerous equipment?	No	
Does the research involve the collection of audio, photographic or video materials of humans?	Yes	
Could the research induce psychological stress or anxiety, cause harm or have negative consequences for the participants or the researcher (beyond the risks encountered in normal life)?	No	
Will financial incentives be offered by you to participants? A voucher is given to focus group respondents and survey respondents are paid by the Research company	No	
Will it be necessary for the participants to take part without their advance knowledge or consent? (e.g. observation research)	No	
Might there be any other potential risks or hazards for the researcher or the participants?	No	
If you have replied YES to ANY of the questions above, please complete PART B. If you have ticked NO to all questions above, then complete PART C and submit with your proposal to a suitable Ethics committee.		
Does the research involve a researcher working outside of the UK and with respondents who are not UK nationals? (If so please append the agreement of a responsible academic authority in that country testifying that the research meets local ethical requirements)	No	

**Part B: Action Plan**

Please address each 'yes' ticked in part A by giving a brief description of the potential ethical issue and a relevant action that you will put in place to manage the situation.

Potential Ethical Issue or Risk Record the voice of an interview participant)	CEO's and Directors are asked for their consent to tape the meeting. All voice recordings will be destroyed once transcribed.
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**Part C: Governance**




Please give details below of how you plan to deal with any unexpected issues or risks during your project (related to any ethical or other project risk issue). For example, name individuals who you may seek advice or who may be able to offer supporting in managing any issues as they arise.

Discussion with faculty not directly involved in the data collection but who are involved in the project, including Academic Supervisors

**Part D: Declaration and signature**

**Declaration:** I believe the information I have given in this form is correct. I also confirm that all data/information will be handled and stored in line with the Data Protection Act.



Signed by applicant: Date: 12 May 2020

**Part E: Ethical approval outcome**

**Student Supervisor or for Staff Research a professorial colleague** Please select one of the following options (with an 'x'):

I have reviewed the detail of the application, and can confirm all relevant documents have been provided.

**Option A** Based on the information / conditions presented in this form the research can proceed. A copy of the application to be retained within the BRI

**Option B** To be returned to the applicant for further consideration/development

**Option C** The project needs to be referred for further consideration to a second opinion

**Option D** To be referred for further consideration by an Ethics Committee

Name of Supervisor: **Phil Harris**



Signature of Lead Supervisor: Date: 12.05.20

When Option **C** is selected ONLY:

Please state outcome of discussion: **A, B or D**

Name of staff providing second opinion: Date:

Signature of staff providing second opinion:

**OFFICE USE ONLY**

If 'B' is selected, the Lead Supervisor will advise any student applicant to further develop the proposal.  
If 'D' is selected, then this form is sent to an appropriate Ethics Committee Coordinator to convene a Committee meeting.

**ETHICS COMMITTEE USE ONLY**

DATE: \*\*CONDITIONS/REQUIREMENTS:

PROCEED (A)		
CONDITIONAL PROGRESSION** (B)		
REJECT		

Committee member name: Garv Davies	Committee member name: Wino Lam	Committee member name:
Signature & Date: 12/05/20 	Signature & Date: 12 May 2020 	Signature:

V 18.03.16

BRICC/19-20/4

## **Appendix E**

### **Example of invitation email sent to prospective participants**

Dear

I hope you are doing well.

I am looking to interview entrepreneurs and company decision makers of small and medium companies in relation to Corporate Philanthropy and Corporate Social Responsibility

#### **About the research project:**

**Topic: SME Corporate Philanthropy (CP): Exploring how CP is managed and appraised for its impact on communities.**

The study has identified the unique characteristics of Strategic Corporate Philanthropy that distinguish it from Corporate Social Responsibility by means of a literature review. The aim now is to investigate how entrepreneurs and decision makers have managed Corporate Social Responsibility projects and whether this has been done separately from philanthropic activities. The researcher also aims to gain an understanding of the influence that the COVID-19 worldwide pandemic may have had on company decision-making with regards to philanthropic activities. The final aim of the research project is to develop a bespoke tool to appraise Strategic Corporate Philanthropy, which allows organisations to monitor the impact of their SCP projects for themselves and the community.

#### **The candidates we are looking for:**

We are looking for volunteers who are willing to be interviewed as part of the project. Small and medium company owners and key decision makers who manage company CSR activities and all charitable projects would be the ideal candidates. Interviews will be via Zoom or Microsoft Teams, will last for approximately 45 minutes to an hour and will take place during January and February 2021. All ethical and legal legislation as set out by the University of Chester will be adhered to. Contributors, if they so wish, would be able to see an abridged copy of all results once the researcher has graduated.

Please do not assume that your company's philanthropic activities are too minimal for this project. Each interview will be tailored around the circumstances of the participant. It would mean a great deal to me, and it would be an honour to have your input into this project.

Thanking you in advance

Theresa Robberts

Appendix F  
Four-Step SCP Appraisal Tool – Guide

*FOUR-STEP  
STRATEGIC CORPORATE  
PHILANTHROPY  
APPRAISAL TOOL*

*USER GUIDE*

Theresa Robberts



## Introduction

The Four-Step SCP Appraisal Tool has been designed to assist SMEs to document and appraise their philanthropic activities. The Tool (in the form of an Excel spreadsheet) is designed to be an “off-the-shelf” product, which is not time or resource intensive. The four steps of the tool are set out in this guide. The database is set up so that the user only needs to add their company’s information and no calculations or formulas need to be added.

The Four-Step Appraisal Tool allows SMEs to easily document their resources allocated to philanthropic activities so that a record can be kept annually for comparison and benchmarking purposes.

## STEP 1 – Contributions

This first step involves utilising the first sheet of the spreadsheet for the documentation and valuation of inputs by the company toward its philanthropic activities. Monthly financial data needs to be added to column columns B to M. There are placeholders to document additional elements that may be bespoke to the company.

<b>Outputs for Strategic Philanthropy Projects (Step 1 - SCP Appraisal Tool)</b>	
<b>Description</b>	<b>Jan-22</b>
Cash donations	£ 120.00
Gifts in kind	£ 500.00
Staff time	£ 665.00
Staff expertise	£ 660.00
Company assets	£ 625.00
Apprentices	£ 940.00
PLACEHOLDER 1	£ -
PLACEHOLDER 2	£ -
PLACEHOLDER 3	£ -
<b>Total</b>	<b>£ 3,510.00</b>

## ***Financial donations***

Cash donations are easy to record, as only the amount donated needs to be noted. Cash donations can also take the form of contributions toward charity fundraising events in which staff participate in their free time. Some companies use matched giving to encourage staff members in their own charitable activities. Companies also use matched giving as an incentive for individual staff members who sign up to payroll giving. Sponsorships can also be added to this section.

## ***Staff time (during trading hours)***

This appraisal tool does not prescribe an amount to value staff time donated during office hours, as this will differ from company to company. Companies can calculate the value of each hour by using a rate that best represents the cost to their company.

## ***Company expertise***

When a company provides a service such as their expertise as a product, it is seen as a gift in kind donation. Companies can decide if they wish to use the commercial rate or cost to company rate, as long as this is done with consistency.

## ***Gifts in kind***

As with 'Company expertise,' it is up to the company to decide if gifts in kind will be calculated using the commercial rate or the cost to company rate. Consistency is key.

## ***Use of company assets***

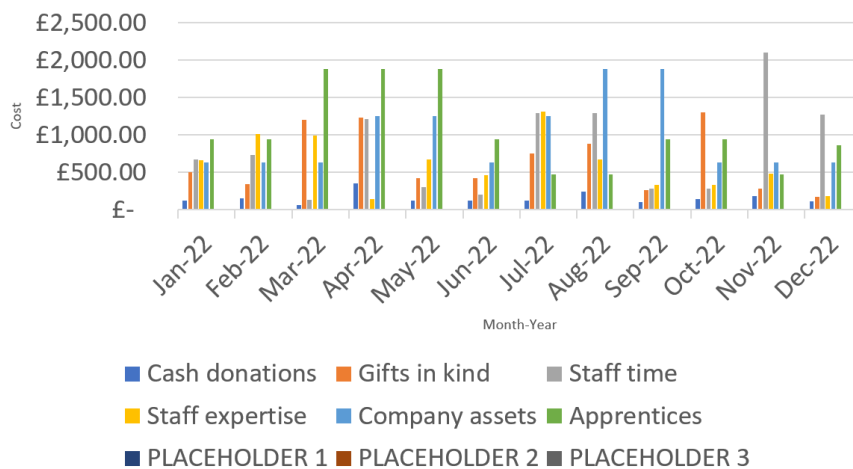
If your company utilises its assets to support charities, it can be documented here. This can include, amongst other items, the use of vehicles and premisses. The value for the use of vehicles can include the cost of gas per mile and allowance for wear and tear on the vehicles. The time a staff member spends driving the vehicle for this specific purpose should also be added. The value of the use of premisses can be calculated by obtaining quotes from companies providing a similar service.

## Recruitment and training of apprentices

The term “**apprentices**” refers not only to recent graduates sourced from local and national universities but can also include homeless people, unemployed people and ex-offenders. Companies can value these placements by calculating the cost to the company, which can include recruitment and training costs.

A few lines (placeholders) have been created on this sheet to allow the user to add any elements of their own. The second sheet of the Spreadsheet (Step 1 - Contribution Summary) provides a graphical overview of the company’s contributions documented as part of Step 1.

**Inputs for Strategic Corporate Philanthropy  
Projects (Step 1 - SCP Appraisal Tool)**



## Step 2 – Selection of organisations

Step 1 entailed the documentations of resources allocated to chosen charities and community organisations. Step 2 is the selection of these organisations. New organisations can be added at any time, while some might become historic. It is advisable to select causes and organisations

with whom your company has a brand fit and with whom a relationship can be built over time and allow for a win-win situation.

## Step 3 – Benefits to company and community

For Step 3, the first sheet of the spreadsheet. (Step 1 & 3 Contribution and Benefits) can be utilised to document quantifiable benefits to the company. Steps 1 and 3 are on the same sheet, as it allows for ease of comparison. As with Step 1, there are placeholders to document additional elements that may be bespoke to the company.

Quantifiable benefits to company (Step 3 - SCP Appraisal Tool)	
Description	Jan-22
Publicity	£ 1,850.00
Staff retention	£ 1,450.00
Income (as a direct result of SCP activities)	£ 490.00
PLACEHOLDER 1	£ -
PLACEHOLDER 2	£ -
PLACEHOLDER 3	£ -
<b>Total</b>	<b>£ 3,790.00</b>

Examples of tangible benefits to company can include, but are not limited to:

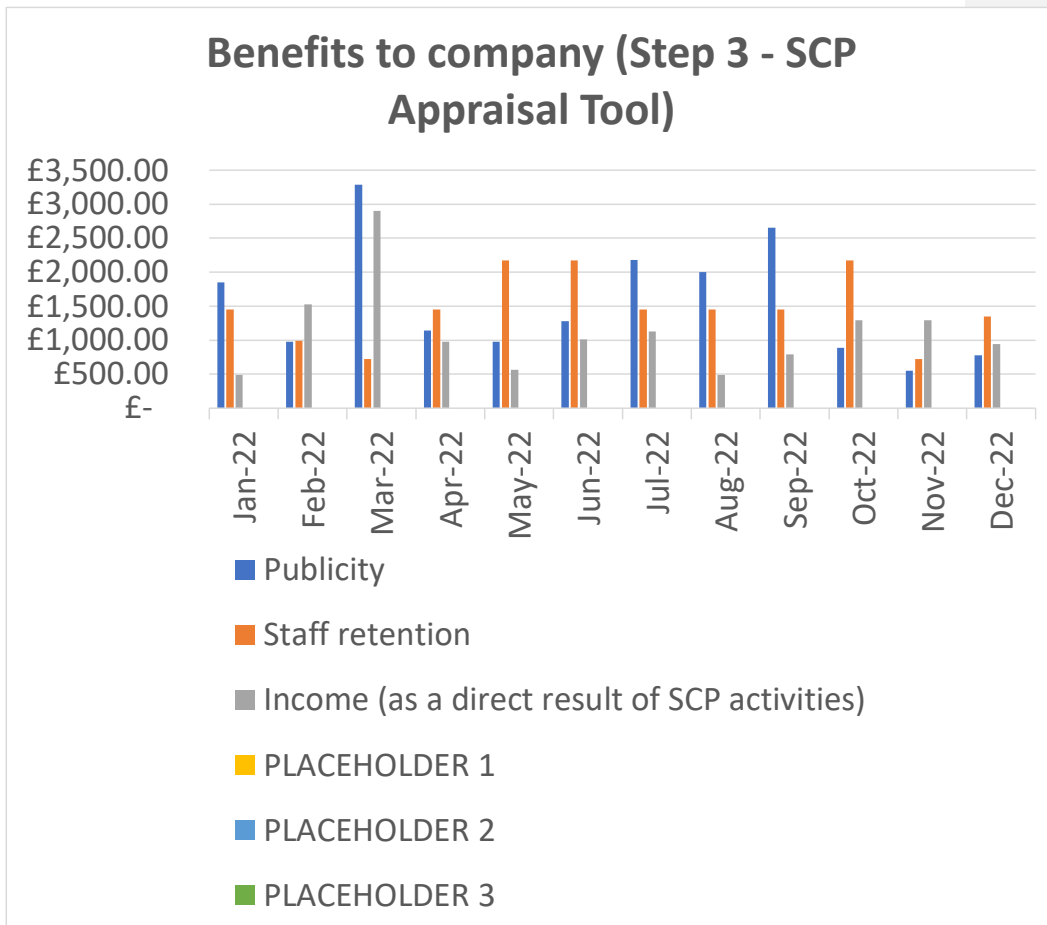
- Publicity
- Increase in bottom line
- Staff retention

Sheet 1 also includes a comparison of outputs and benefits, which will automatically update as information is documented.

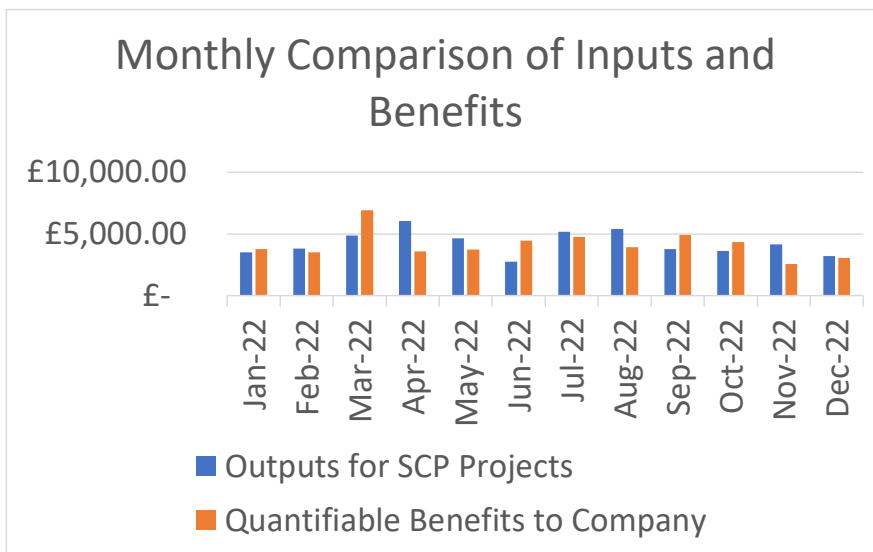
Comparison of SCP Outputs and Benefits	Jan-22
Outputs for Strategic Philanthropic Projects	£ 3,510.00
Quantifiable Benefits to Company	£ 3,790.00



The third sheet is a graphical representation of the documented benefits to company.



The fourth sheet is a graphical representation of a monthly comparison of inputs and benefits to company.



Sheet 5 can be used to document the resulting benefits to the community. Examples of benefits to the community can include, but are not limited to:

- Poverty alleviation, including the fight against hunger, unemployment, and homelessness
- Lessening the impact on the environment by pooling resources
- Education and awareness raising
- Empowerment of disadvantaged groups
- Health and wellbeing of the community, including combatting isolation and increasing support for those with mental health conditions

Many of the **benefits** to the community will be difficult to monetise but documentation can also be done in the form of a small report. The information can be used to direct decisions on future philanthropic projects, for publicity and to motivate staff.

## Step 4 – Links to SDGs

Step 4 entails linking your company's philanthropic activities to the Sustainable Development Goals (SDGs) set by the United Nations. These SDGs are becoming an ever more popular talking point amongst many industries. Keeping record of how your SDGs link with these goals can allow your company to compete for bigger contracts from companies and organisations that have made the SDGs part of their values and objectives.

The table below is a guide as to how SMEs can implement the SDGs. The options mentioned in the third and fourth columns are only suggestions and/or examples and are not exhaustive. The table is also divided into three colours. Dark blue represents SDGs linked to economic responsibilities, pink represents SDGs linked to environmental responsibilities, and light blue represents SDGs linked to human rights.

### Linking CSR and SCP to the United Nations' 17 SDGs

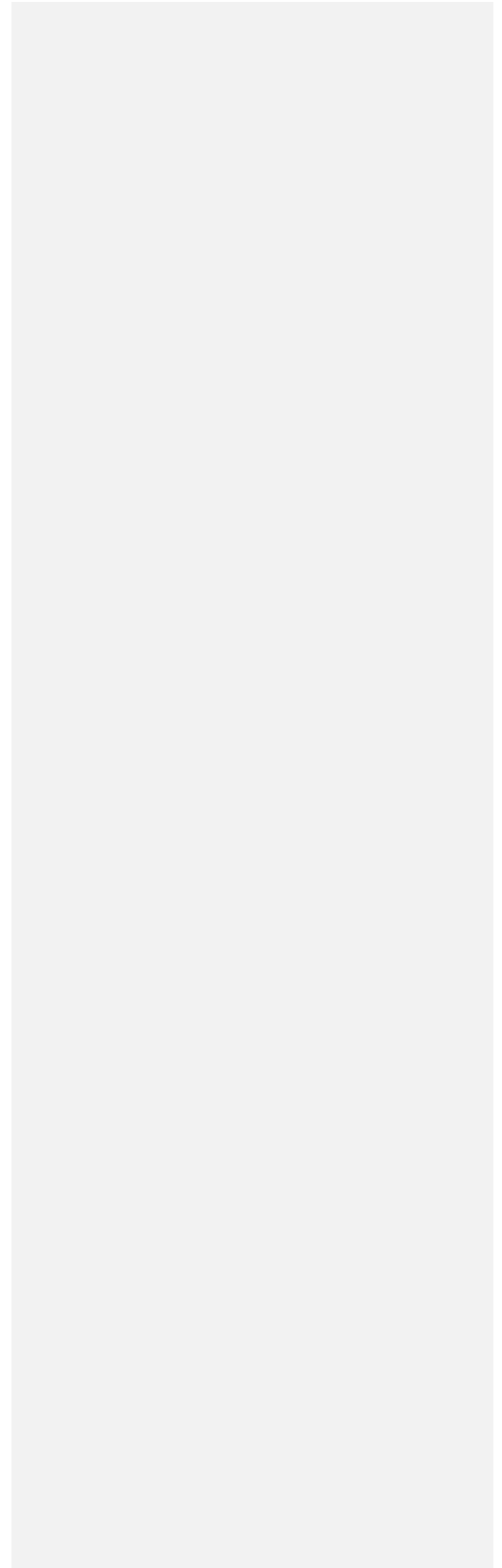
SDG Number	DESCRIPTION OF GOAL	SDG FOCUS	EXAMPLE OF SCP FOCUS
1	End poverty in all its forms everywhere	Creating employment	Creating employment for the homeless (apprentices)
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	Companies in the food industries and other related industries adhere to guidance on food waste and nutrition (health and safety)	Contribution to foodbanks by using a variety of resources
3	Ensure healthy lives and promote well-being for all at all ages	Adhere to laws and standards relating to welfare of staff and the community	Sponsorship of local sports club to combat isolation and improve mental health of local communities
4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Companies can promote lifelong learning amongst staff	Companies can facilitate educational sessions related to their industry in the community. Companies can also support educational projects delivered by

			community organisations
5	Achieve gender equality and empower all women and girls	Companies create and implement policies that promote gender equality	Companies support community upliftment projects focusing on girls and women
6	Ensure availability and sustainable management of water and sanitation for all	Companies adhere to government laws and regulations relating to the preservation of water	Companies support community projects promoting the use of safe water and preservation of water
7	Ensure access to affordable, reliable, sustainable and modern energy for all	Companies create and implement policies which promote the use of renewable energy	Companies support community projects promoting the use of renewable energy
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	SMEs contribute to the economy	SMEs can offer employment to disadvantaged groups in the community
9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	SMEs can promote regulations that ensure projects and initiatives are sustainably managed	Companies can support community projects that promote innovation and entrepreneurship
10	Reduce inequality within and among countries	Companies adhere to laws and standards relating to minimum wages and combatting modern slavery	Companies can offer apprenticeships to those in the community who are disadvantaged, like the homeless or ex-offenders
11	Make cities and human settlements inclusive, safe, resilient and sustainable	SMEs provide employment and economic growth, which contributes to more sustainable communities	Depending on their resources, companies can provide transport for community projects
12	Ensure sustainable consumption and production patterns	Companies promote sustainable management of natural resources in line with legal requirements	Companies can aim to integrate their sustainability practices to their supply management and procurement policies

13	Take urgent action to combat climate change and its impacts	Companies adhere to government laws and regulations combatting climate change	Individual companies can adopt actions in their business practice to combat climate change such as the use of LED lights, implementing recycling practices and using vehicles more efficiently
14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development	Companies comply with local and international maritime law where applicable	Companies can support community projects promoting sustainable management of marine and coastal ecosystems
15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss	Companies comply with local and international law relating to sustainable management of inland freshwater ecosystems	Companies can support community projects promoting sustainable management of inland freshwater ecosystems
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels	SMEs adopt legal and ethical business laws and practices	Companies can support organisations providing training programmes on prevention of violence
17	Strengthen the means of implementation and revitalize the global partnership for sustainable development	Companies play a role in public-private partnerships to provide services to address developmental challenges	Companies can work with local charities on a collaborative initiative to promote development

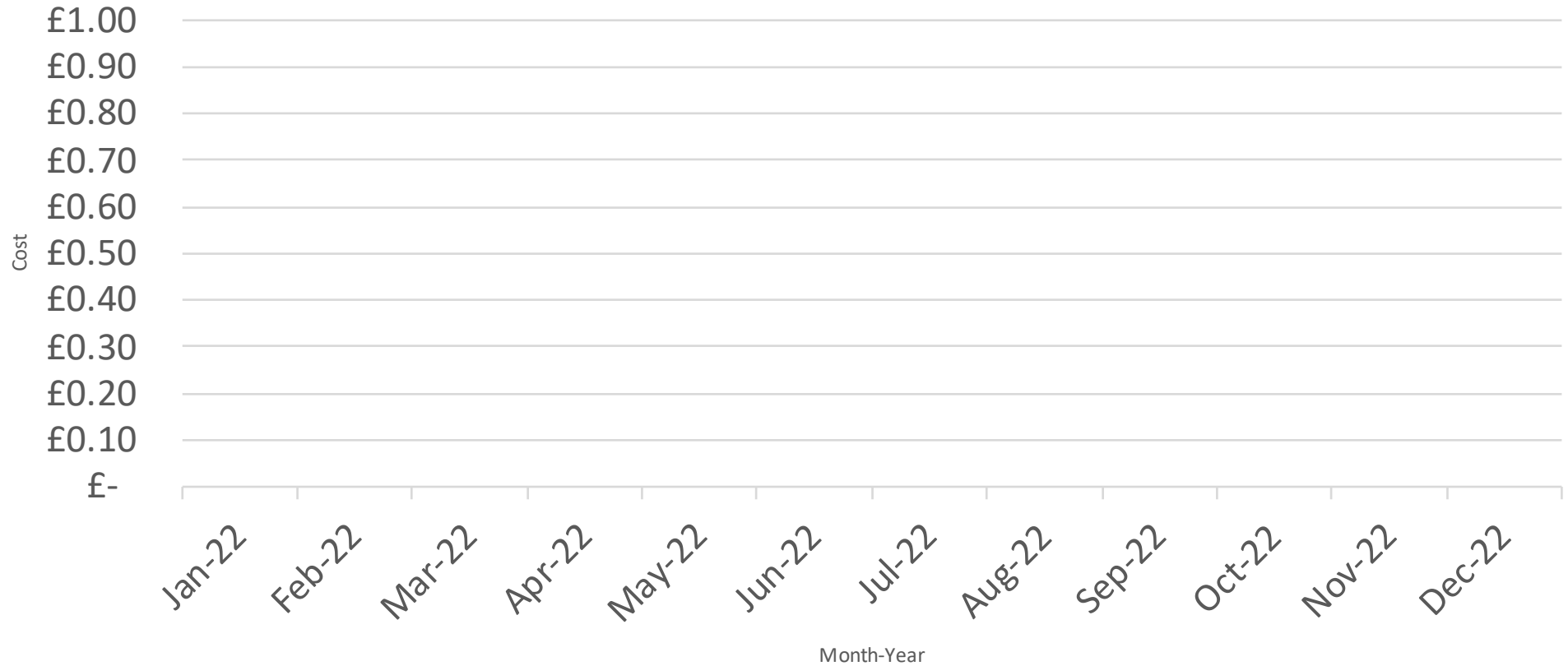
#### Key

SDG Colour	Link to element
	Economic element
	Environmental element
	Human rights and welfare elements





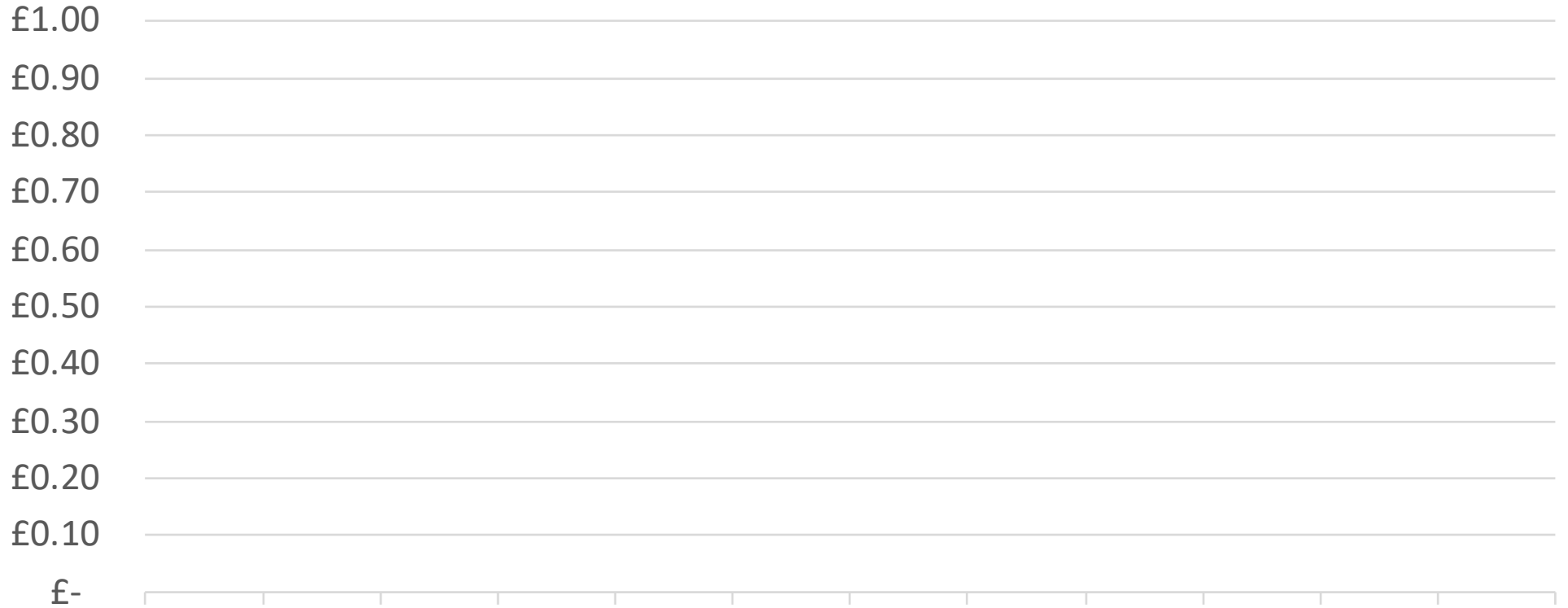
# Inputs for Strategic Corporate Philanthropy Projects (Step 1 - SCP Appraisal Tool)



- Cash donations
- Gifts in kind
- Staff time
- Staff expertise
- Company assets
- Apprentices
- PLACEHOLDER 1
- PLACEHOLDER 2
- PLACEHOLDER 3

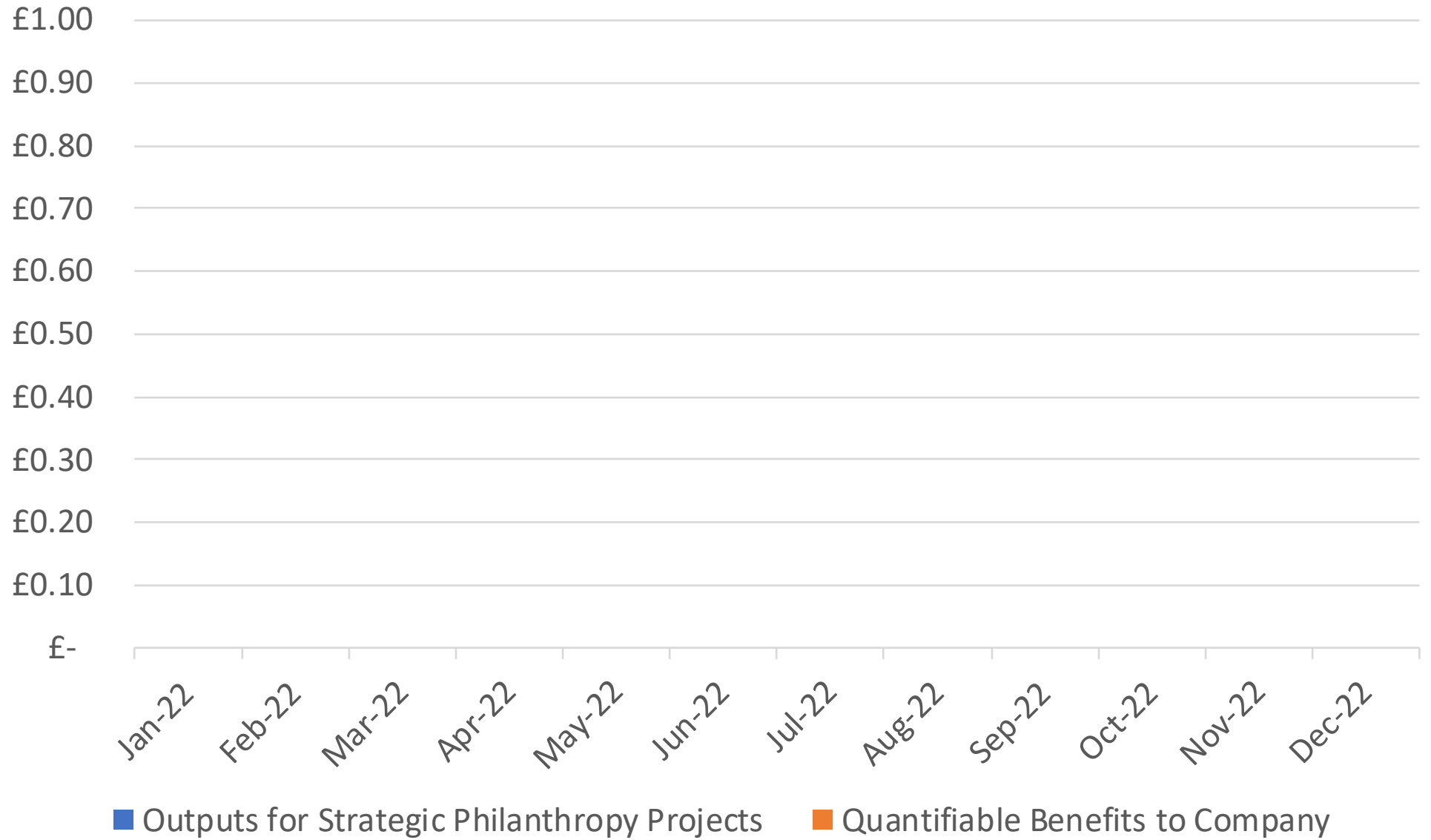


## Benefits to company (Step 3 - SCP Appraisal Tool)



- Publicity
- Staff retention
- Income (as a direct result of SCP activites)
- PLACEHOLDER 1
- PLACEHOLDER 2
- PLACEHOLDER 3

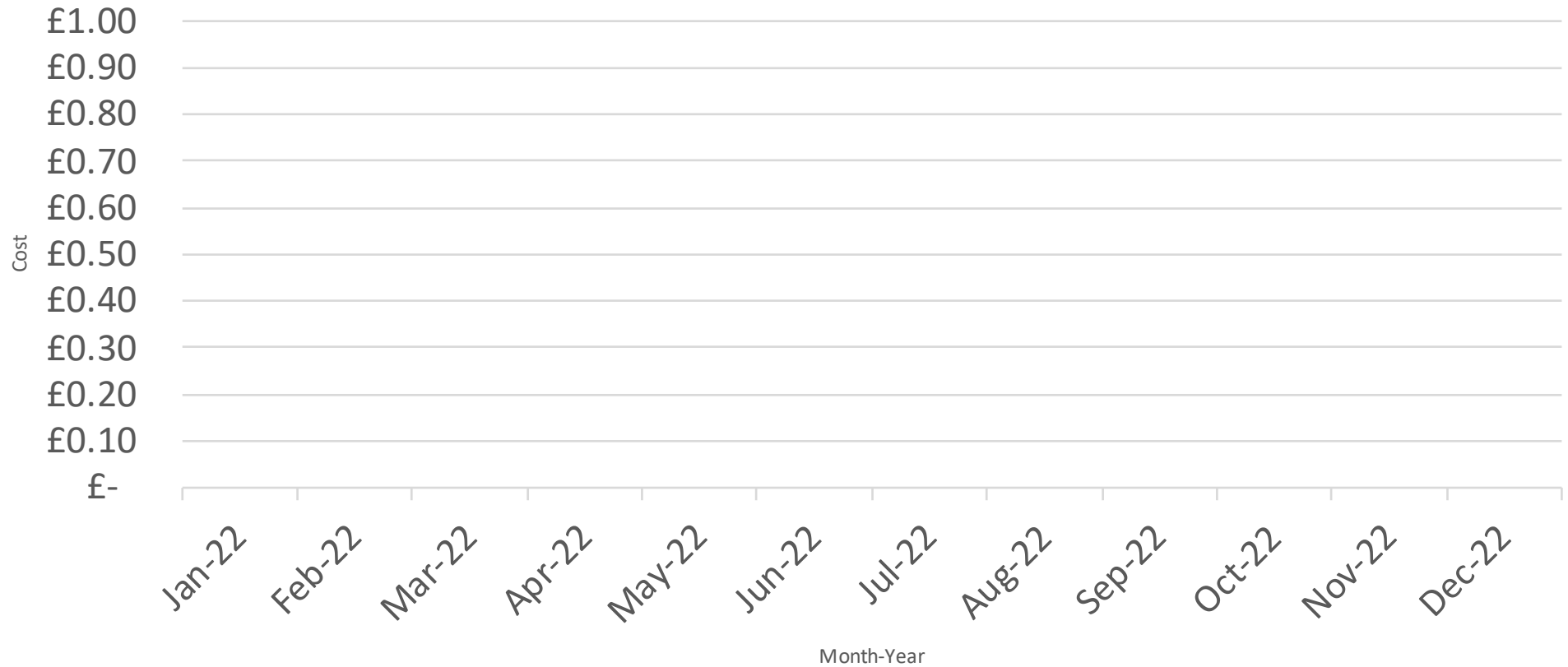
# Comparison



<b>Benefits to the community</b>				
<b>Date</b>	<b>Project description</b>	<b>Links to SDG</b>	<b>Benefits to community</b>	<b>Links to related articles and documents</b>

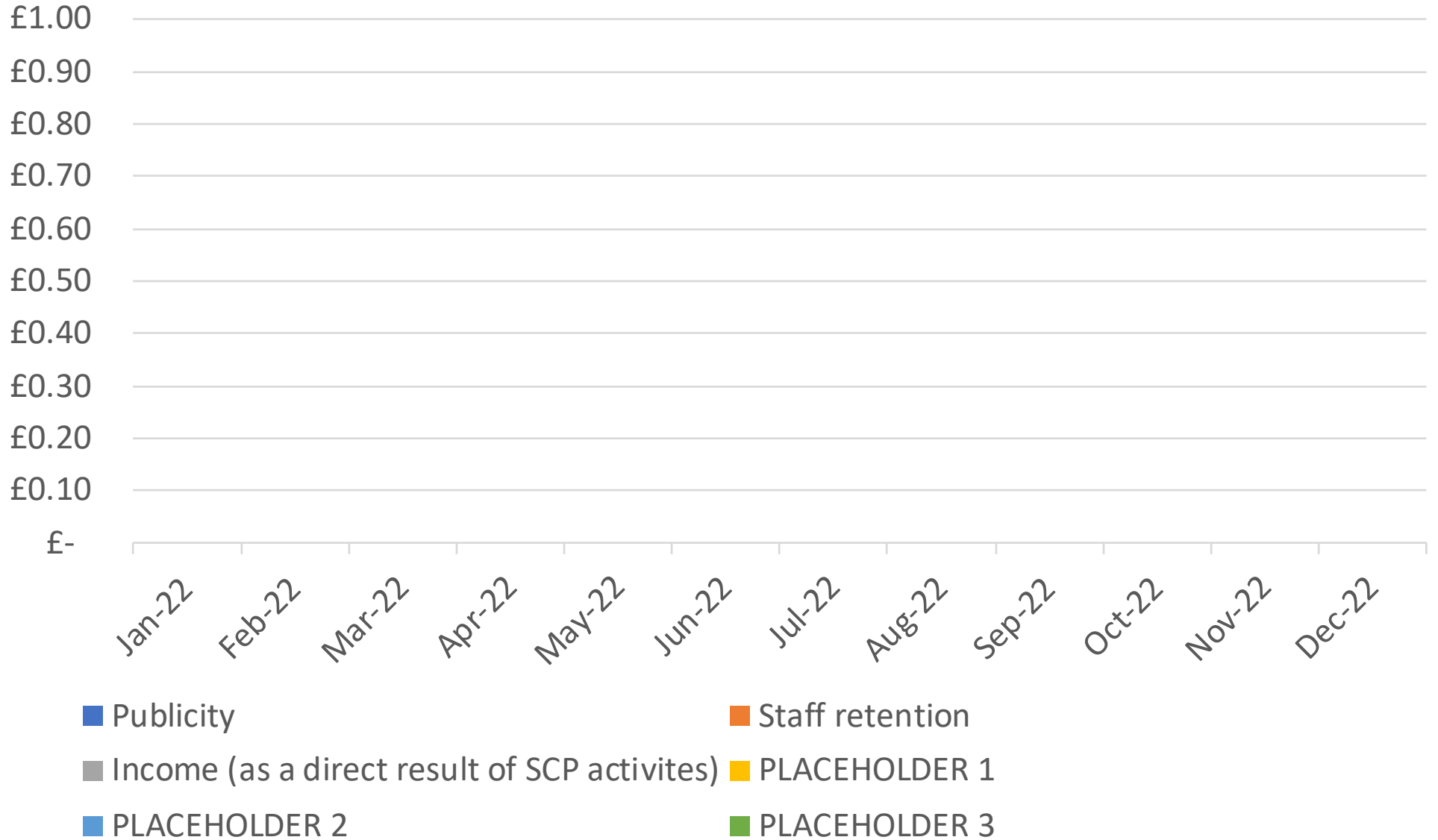


# Inputs for Strategic Corporate Philanthropy Projects (Step 1 - SCP Appraisal Tool)



- Cash donations
- Gifts in kind
- Staff time
- Staff expertise
- Company assets
- Apprentices
- PLACEHOLDER 1
- PLACEHOLDER 2
- PLACEHOLDER 3

## Benefits to company (Step 3 - SCP Appraisal Tool)



# Comparison



<b>Benefits to the community</b>				
<b>Date</b>	<b>Project description</b>	<b>Links to SDG</b>	<b>Benefits to community</b>	<b>Links to related articles and documents</b>