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Sustainability made easy
for charities and SMEs

by Adam Reutens-Tan

Foreword

There are handbooks, guide books and courses aplenty amongst the plethora of sustainability information publicly available. If you are just starting out on your sustainability journey, finding content you can easily use may seem daunting.

This guidebook, then, is for you. Years of experience in sustainability have been distilled into many bite-size nuggets of information and actionable suggestions which you can implement today.

For queries, please feel free to reach out to me on LinkedIn.
All the best in your sustainability journey!

What is Sustainability?

Sustainability is basically the ability to keep going indefinitely. Wouldn’t that be ideal for any organisation?

In these pages you will discover how your organisation can enhance its performance, better manage its stakeholders and even improve the bottom line by practising sustainability. Thus being better able to operate successfully indefinitely.

Why Sustainability Matters

Beyond operation, every organisation, SME or charity, wants also to be able to continuously improve. But surviving alone can be difficult enough in a competitive economy and landscape.

Today's world presents even more challenges to thriving amidst daunting conditions such as: climate change, health and infrastructural issues arising from said climate change, existing and widening social inequality, fiscal security amidst instability, and talent acquisition and management.

Just as climate change is an international problem that does not recognise geographical or commercial boundaries, it is only through a collective effort that we will be able to successfully work towards and achieve sustainability.

Time for Action

Listed companies in Singapore have had to produce sustainability reports since 2016. Large private companies with an annual revenue of at least $1b will be required to report on climate-related disclosures from 2027. From 2024, charities had to consider ESG (environmental, social and governance) factors in their activities.

So it is a matter of when, not if, all organisations, charitable and commercial entities alike, will need to report on their sustainability practices.

Practising sustainability should not, however, be about ticking boxes to look good or comply with regulations. Neither should it be about continually spending money to meet obligations. Properly implemented, it can actually save you time and money, improve stakeholder engagement and boost organisational performance.

So do not see practising sustainability as a compulsion. Instead, imagine the possibilities!

Frameworks

There are many internationally and (for Singapore) local frameworks and guides for sustainable practices at an organisational level. These include:

- Global Reporting Initiative (GRI)
- International Organisation for Standardisation (ISO)
- International Sustainability Standards Board (ISSB)
- Carbon Disclosure Project (CDP)
- Task Force on Climate-related Financial Disclosures (TCFD)
- Principles for Responsible Investment (PRI)
- Certified B Corporation
- Sustainability Accounting Standards Board (SASB)
- International Financial Reporting Standards (IFRS)
- United Nations Sustainable Development Goals
- SG Green Plan

You may have heard of some of these. Either way, the range of options can be daunting, especially given how convoluted many of the requirements can be. The good news is that charities or SMEs do not need to use any of them for a few years at least (at the time of writing anyway). This actually makes beginning your sustainability journey much easier.

ESG

Frameworks aside, beginning your sustainability journey can be as easy as ABC, or rather ESG. ESG stands for Environment, Social and Governance. These are the three most basic aspects you can consider for a holistic approach to sustainability.

Under **Environment**, the aim is to conserve a healthy natural environment for the harmonious coexistence of all life on the planet. Areas of focus include:

- Carbon Emissions: measuring, managing and minimising one's direct and indirect generation of carbon, usually through the use of energy and fuel.
- Minimising utilities consumption, such as electricity, water, fuels and gas, by both operations and staff.
- Minimising resource consumption by both operations and staff, such as stationery, raw materials, packaging and food.
- Reducing any impact on the natural environment, both flora and fauna.
- Conservation of said natural environment.

For **Social**, the aim is to have a healthy and cooperative society where everybody can peacefully coexist, is treated fairly and given the opportunity to achieve their own goals. For example:

- Employee welfare, from fair remuneration and benefits to staff engagement.
- Talent acquisition, development, management and retention.
- Ensuring a physically and socially conducive and safe work environment.

(More on the next page.)

Other Social aspects include:

- Customer/care recipient service, from acquisition and management to retention.
- Engagement of business partners in your value chain.
- Engagement and enhancement of the community in which you operate.
- Inclusion and integration of minority groups and persons.

For **Governance**, the objective is the strategic, systematic, fair and transparent carrying out of activities that ensures equitability and long-term success for everyone. Areas to consider include:

- Adhering to all international, national, local and sectoral laws.
- Meeting all business and operating obligations.
- Maintaining a relevant and updated set of corporate policies.
- Maintaining a detailed and updated set of standard operating procedures (SOPs) for all work functions.
- Prudent fiscal management to ensure financial security and profitability.
- Ensuring all staff are aware of, understand and comply with the laws, policies and SOPs.
- Conducting a Business Risk Assessment exercise regularly.
- Maintaining a Business Continuity Plan.
- Having a publicly available whistleblower policy and channel in place.
- Being open, transparent and honest in all operational practices, both internal and external, including reporting.

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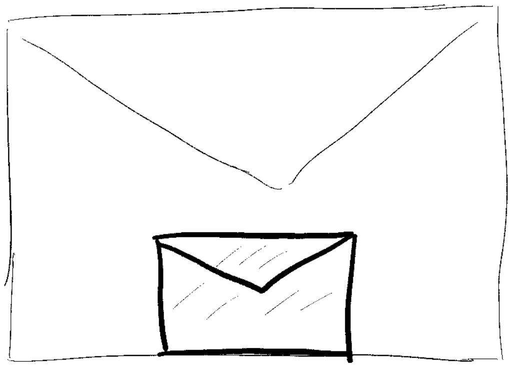
Actionable Improvements: Environmental

Here are some suggested tips for your charity/SME to be more environmentally sustainable.

1. Reduce the number of lightbulbs used; remove duplicates used in the same bracket.
2. Switch from fluorescent to more energy-efficient LED bulbs.
3. Only switch on lights necessary for safe and conducive working; switch off lights at workstations and areas that are not being used.
4. Use light sensors in common areas.
5. Use fans where possible instead of air-conditioning.
6. Use a combination of fans (for circulation) and air-conditioning if air-conditioners must be used.
7. When air-conditioning is used, set it at a higher temperature and lower fan speed.
8. Use energy-efficient appliances.

9. All electronic equipment and appliances should be shut down when not in use.
10. All mains switches should be turned off when equipment is not charging or in use.
11. Open windows where possible for fresh air and free ventilation.
12. Tinted windows can help reduce glare and indoor temperatures.
13. Relax formal dress codes to accommodate the equatorial climate.
14. Avoid business flights whenever possible.
15. Offer remote working wherever and whenever possible.
16. Offer hybrid working if full remote working is not possible.

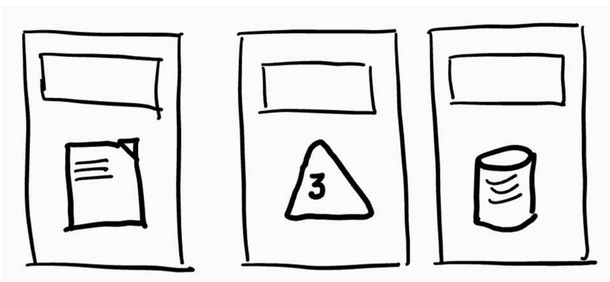
17. If working in the office, have physical instead of virtual meetings.
18. Set a strict agenda, start time and end time for all meetings, especially virtual ones or when a room with its own lights and air-conditioning is used.
19. Switch off camera mode for virtual meetings; it uses less data.
20. Send fewer emails; data transfer uses energy.



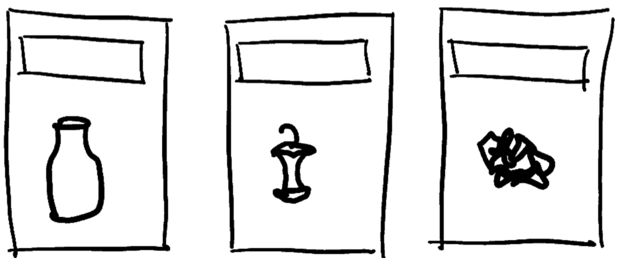
21. Compress file contents whenever possible, e.g. images in PowerPoint.
22. Send links to files, don't send the actual files as that requires more data and energy.
23. When creating PowerPoint slides, maintain a darker theme to reduce electricity used in projecting brighter colours.
24. Encourage employees to use Night/Dark mode/settings in their computer applications and programmes.

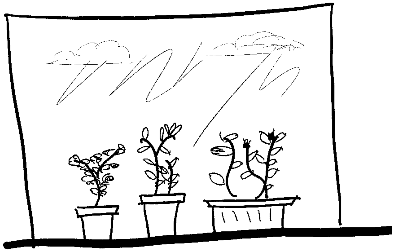
25. Digitise all forms.
26. Digitise worksheets, puzzles, assessments, etc.
27. Send documents electronically instead of by post or courier.
28. Print only when absolutely necessary.
29. When printing is necessary, print on recycled paper whenever possible.
30. Print on both sides of the paper.
31. When printing, use narrower margins to maximise paper use.
32. Replace separate and individual printers with a centralised multifunction printer and print tracking.

33. Remove individual bins; have a centralised waste management area where refuse, recycling and composting bins are located. This may also significantly reduce the number of plastic bin liners.
34. Ensure proper recycling: no staples with paper, clean plastics, etc.
35. Encourage eating out for lunch. It allows one to take a break from the office and reduces takeaway disposables.
36. When catering, avoid disposable cutlery; ask for reusable.
37. If disposable cutlery is necessary, ask for biodegradable cutlery.
38. Cater a vegetarian menu.
39. Cater for only 80% of the attendees to reduce food wastage (and costs); dropout rates are 20% on average and not everyone eats.
40. Do not produce corporate gifts (or SWAG) unnecessarily and if you do, produce items that can and are likely to be used.



41. Use water-efficient (or waterless) commodes in the washrooms.
42. Check periodically for leaks and fix any reported leaks as soon as possible.
43. Use sensors for taps.
44. Install thimbles on taps.
45. Have a filtration system at the tap instead of a drum water dispenser for drinking water.
46. Do not provide plastic/paper cups. Ask staff to use their own and provide reusables for guests.
47. Remove paper towels from washrooms; install a reusable UV-sterilised one instead.
48. Opt for non-carpeted floors as these are easier to clean and trap less dust.
49. Use and provide natural cleaning agents, from hand and dish soaps to detergents and floor cleaners.





50. Place plants in brightly lit areas especially near windows.
51. Install an indoor/urban farm that staff can take from for their meals.
52. Include an environmental target in everyone's KPIs, perhaps the same one for a collective effort, e.g. reduced electricity consumption.
53. Conduct a plogging session in the vicinity for staff and other stakeholders.
54. Organise an excursion in the natural environment for staff and other stakeholders, like a mindfulness walk in nature.
55. Support community efforts that promote the conservation of nature, like tree planting.
56. If you operate any vehicles, ensure tyres are adequately inflated to be more fuel-efficient.
57. Switch any petrol vehicles to electric.
58. Install solar panels if you have your own premises, to reduce electrical costs.
58. If you have your own premises, a rooftop garden can help keep your building cool.
60. If you can paint your external walls with heat-reflective paint, that will help reduce internal cooling costs.
61. Use e-Ink displays instead of LED wherever possible.

The Eight R's

You may know of the Three R's. As a bonus, here is a more comprehensive Eight R's to really help you reform the climate.

Refuse
Reduce
Regift
Reuse
Repurpose
Repair
Recycle
Replant/Renew/Replenish…

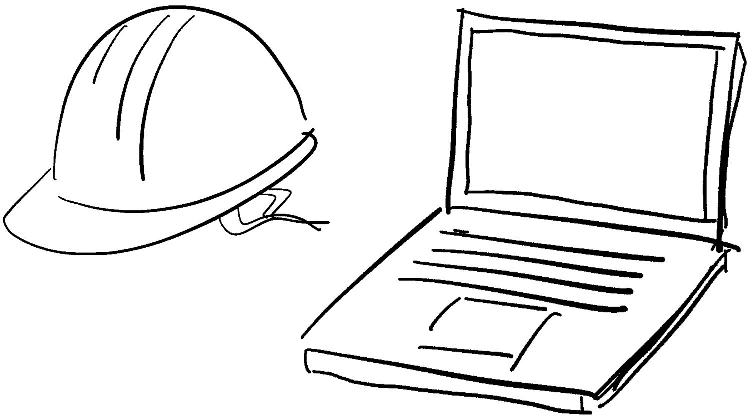
Actionable Improvements: Social

Let us take a look at some ways you can be socially more sustainable. Note that some tips may have appeared in the previous section as they contribute to both environmental and social sustainability.

1. Identify all relevant stakeholder groups and how your company engages them.
2. Engage all relevant stakeholders before and when conducting organisational business.
3. Be open to hiring people of different and various (dis)abilities, race, gender, etc. Focus on capabilities.
4. Look for opportunities that tap on disadvantaged groups (e.g. ex-offenders, people with learning challenges) as a potential work force.
5. Match jobs to applicants' skills, aptitude, experience and education in that order.

6. When hiring a person from a minority group (e. g. differently abled), ensure that the employee is able, trained and equipped to do his/her job.
7. When hiring a person from a minority group (e. g. ex-offender), ensure that the supervisor and fellow colleagues are briefed on how to respectfully work with said hire.
8. Provide an inclusive work and business space, e.g. wheelchair-friendly spaces, guardrails in the restrooms for the elderly.
9. Provide private and conducive nursing spaces for young mothers.

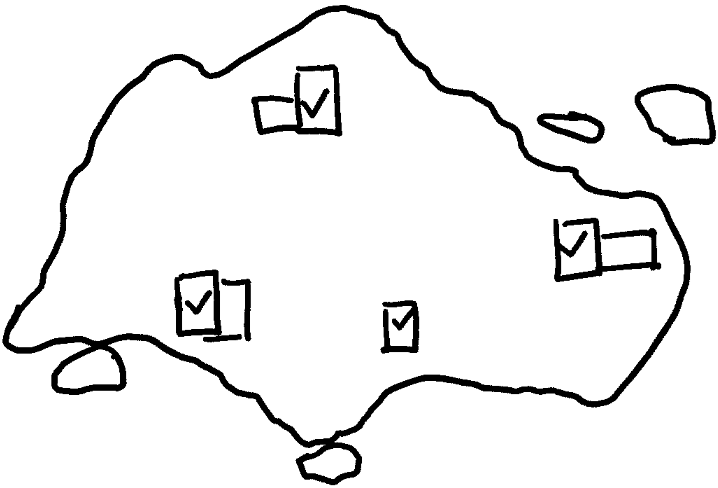
10. Pay employees a fair wage, based on the cost of living.
11. Offer remote working wherever and whenever possible.
12. Offer hybrid working if full remote working is not possible.
13. Provide a safe physical working environment for all employees, e.g. adequate lighting for the workspace, hygenic environment.
14. Make sure there are first-aid kits and other potential necessary safety equipment available on-site.
15. Ensure that there are fire extinguishers on-site and that they have not expired.
16. Implement measures for a physically conducive work environment for all employees, e.g. adequate ventilation.
17. Provide any and all necessary working equipment, accessories and attire for employees to do their job.



18. As far as possible, ensure that work matters, such as meetings, are confined to working hours.
19. Respect others' time. Start and end meetings punctually.
20. Refrain from work-related communication outside of work hours.
21. Cultivate a work culture and atmosphere where staff feel emotionally safe to work, e.g. staff should refrain from bullying others.
22. Provide contractual benefits, like healthcare, that support employees’ physical and mental wellbeing.
23. Provide informal benefits, e.g. free fruit on Fridays or staff bonding activities, to improve staff morale.
24. If providing meals for employees, ensure they get adequate nutrition.
25. Provide training and development opportunities for all staff who want it.
26. Reward staff who perform beyond their expected role.
27. Regularly obtain feedback from staff: on their views about the company culture, operations, possible improvements, etc.
28. Performance appraisals should be 360°, i.e. feedback on the appraised staff should come from the superior, subordinates and peers.
29. Get and act on feedback from exit interviews.

30. Whenever possible, transform transactional contacts into friendly relationships.
31. Determine what it is that your potential customers/care recipients need before developing any product /service.
32. Ask your potential customers/care recipients about what they want before any service or product provision.
33. Ensure that your product/service can be easily accessed by your target demographic, e.g. can they physically reach your product/service conveniently? Can they afford it?
34. Frequently engage your customers/care recipients during your product /service provision, to improve the relationship and get feedback.
35. Where possible, find out why a customer/care recipient leaves you and whether an operational change might have helped.

36. Be fair and consistent in dealing with all customers/care recipients; preferential treatment inconsistent with one's policies and/or SOPs can weaken one's integrity.
37. Work with business partners who also are committed to and practise sustainability.
38. Support small local businesses as far as possible.



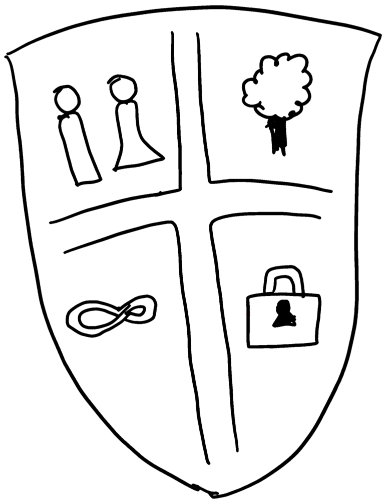
39. Diversify your supply chain.
40. Settle payments promptly.
41. Identify disadvantaged groups in the community that are or may be relevant to you and see how you can support/partner them, e.g. vocational students from low-income households or single parents..
42. Contribute to others' efforts that support the disadvantaged in your community, e.g. through donations, free services, skilled volunteerism.
43. Offer and organise opportunities for staff to volunteer within the community.

Actionable Improvement: Governance

Governance actually covers many aspects, from policy and strategy to risk and fiscal management. Here are some things that will demonstrate your sustainability, a few of which you probably already have and do.

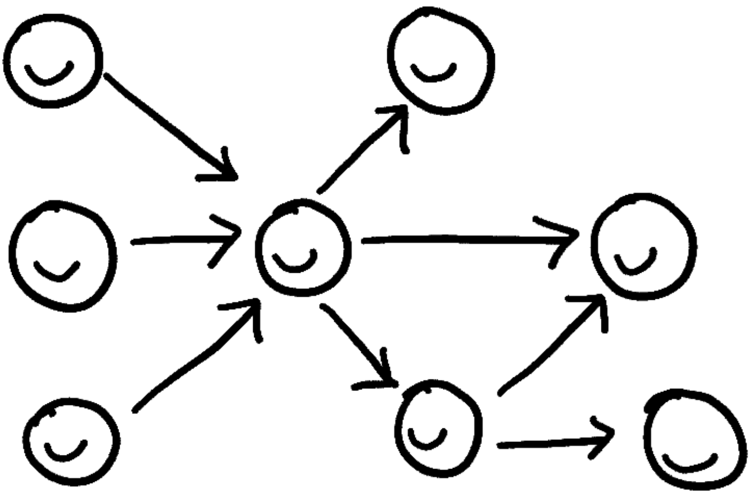
1. Establish a vision and mission that are relevant to your business/service.
2. Implement an organisational strategy that aligns your business to your vision and mission.
3. Ensure adherence to all international, national and sectoral laws and regulations.
4. Try as far as possible to conform to all applicable international, national and sectoral guidelines and codes of conduct.
5. Establish a clear and accessible set of policies.
6. Have an updated, clear and easily accessible set of standard operating procedures.

7. Determine what is material to your business/operations. The rest is secondary.
8. Develop a strategic road map for the next five years at least.
9. Review the strategic roadmap at least annually.
10. Conduct a regular risk assessment.
11. Consider operational, social, business, reputational and environmental risks.
12. Establish and maintain an updated Business Continuity Plan.



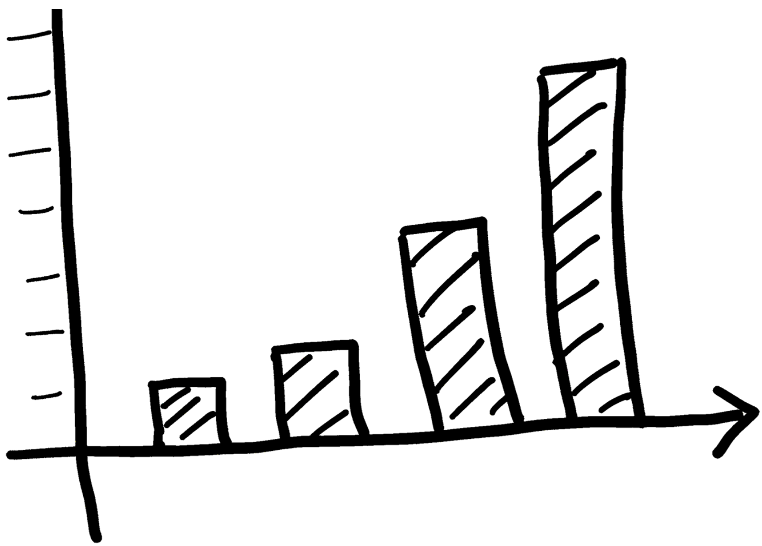
13. Ensure all organisational records are accurately created and maintained.
14. Ensure a systematic archival system that everyone in the organisation can use easily.
15. Store all records securely; access should only be given to those who need to use said records.
16. Maintain an open line of communication with all relevant stakeholders, including the general public.
17. Establish a publicly accessible whistleblower policy.
18. Have a clear and accessible organisation chart.
19. Regularly ensure in writing that all staff have no conflicts of interest.
20. Appoint independent directors with the requisite skill sets but who also have experience in your sector.
21. Ensure job roles and functions are clear to all within the organisation.

22. Employ a democratic process in decision-making as far as possible, whenever and wherever applicable.
23. Promote deserving talent from within wherever and whenever possible.
24. Involve all parties within your value chain in your ESG efforts.



25. Evaluate suppliers on their ESG practices as well as their prices.
26. Set corporate KPIs that are SMART: Specific, Measurable, Achievable, Relevant and Timely.
27. Team and individual KPIs should filter down from the corporate KPIs.

28. Capture data to track metrics, even those that are not relevant to performance, e.g. resource consumption.
29. Report only relevant information; avoid greenwashing.
30. Measure outputs regularly: that is how you keep tabs on your performance and it will allow you to make any adjustments accordingly.
31. Be as transparent as possible in all communication.
32. Maintain a consistent positive cash flow.
33. Invest reserves whenever possible to ensure more sustainable income.



“Whether it is an environmental, social or governance metric,* always *measure it.

Only then can you manage it.”

Implementation

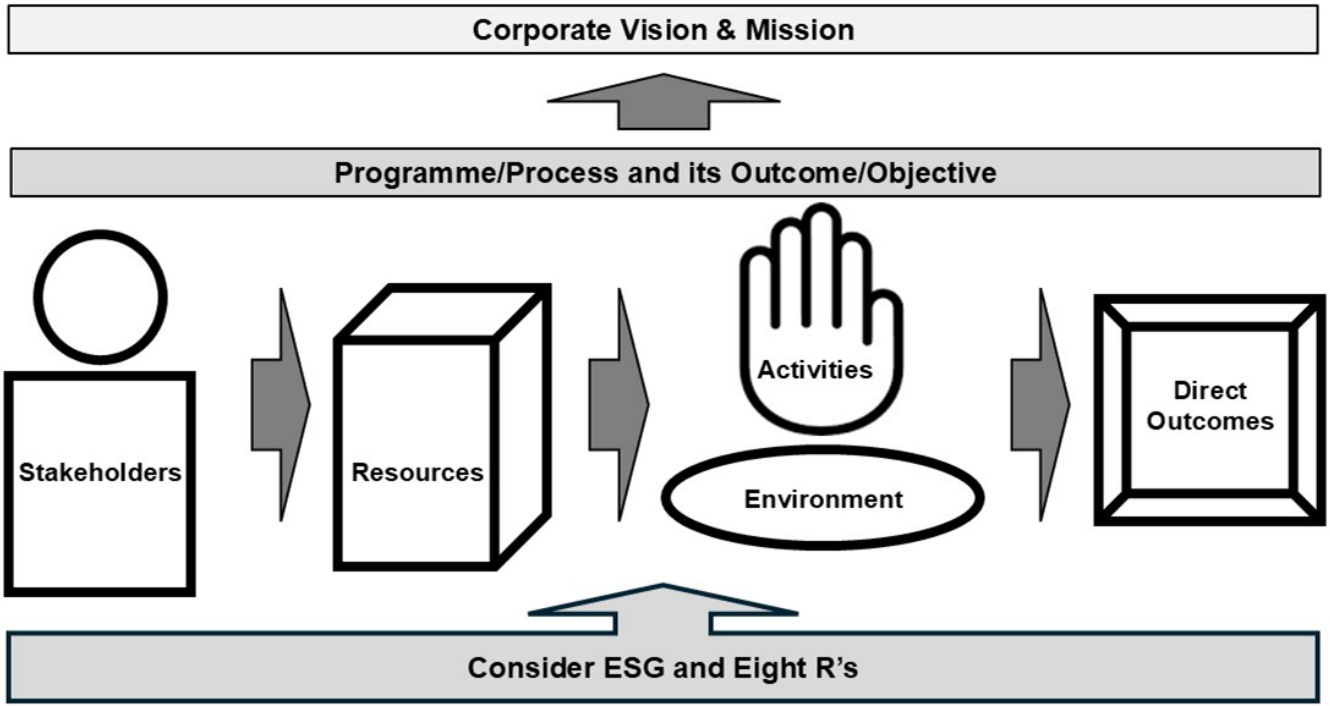
It can be challenging to see how and where any of these (and other) ESG measures can be Implemented. One method would be to use the following Logic-based Sustainability Implementation Model (LSIM) to identify possible areas or points where positive change can be implemented.

In applying the LSIM, the idea is to select just one programme or operational process and examine its individual actions in detail. For example, where printing occurs, can any misprints be reused? Is there a facility to collect misprints? Is there a system to avoid printing in the first place?

As the idea is to be as detailed as possible, apply the LSIM to individual programmes or processes, not the organisation as a whole. For a complimentary workshop on how your team can use the LSIM, please reach out to me on LinkedIn.

In identifying possible points of improvement, do not dismiss the small stuff. A seemingly miniscule change multiplied by many users over many days can really multiply!

The Logic-based Sustainability Implementation Model



Sustainability Reporting

I strongly recommend publishing a sustainability report even if your organisation is not required to do so. The report will help you keep track of and better manage your performance. It can also strengthen your credibility with your stakeholders.

A basic sustainability report would have these six components:

- Materiality Analysis
- Value Chain Map
- Stakeholder Engagement Overview
- Risk Management Matrix
- Activities and Operations
- Financial Performance

As you can tell from the contents, you may already publish some of these.

Materiality Analysis

This section would list all tangible and intangible resources and factors that have a significant influence on and/or are significantly influenced by your organisation and its activities. As a result, these would require some considerations in any risks assessed and decisions made.

For example, if your organisation in Singapore hired many employees with basic educational qualifications at wages below the national median, then the country's Progressive Wage Model and its implications would be material to you. Conversely, if your organisation hardly printed anything, then the cost of printer ink is not material.

There may be many things that are or seem material to your organisation. List as many as possible. Rank them according to how significantly they would affect your decision-making. Then focus on the top five or 10 first.

Value Chain Map

This is not to be confused with a supply chain, which only identifies the flow of goods and services from upstream suppliers to downstream users.

A value chain includes the above but also incorporates the physical and intangible effects your organisation's operations and activities may have, both upstream and downstream.

For instance, choosing local home-based businesses to supply a product/service will better help to boost the local economy. Additionally, it may also help to reduce costs and Scope 3 carbon emissions.

It is ideal to have a variety of staff levels and functions draw up the value chain together.

Stakeholder Engagement Overview

No organisation can function without people. In your organisation, up and down your value chain, there are many people who are affected by and can affect your organisation, to varying degrees.

It is necessary for your organisation to know who these stakeholders are in order to know how to effectively engage them. Building strong relationships with your stakeholders will enable your organisation to better survive and thrive.

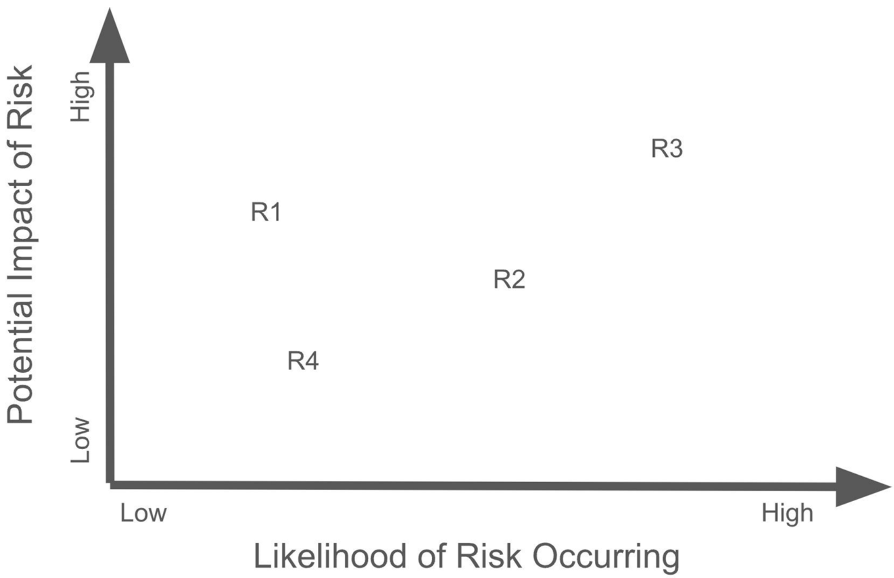
Map out all stakeholders that are connected to your organisation in any way, however remote the connection may be. Look at the possible connections from a geographical, societal, business and even political perspective. Involve various functions within the organisation in identifying all other stakeholders.

When you have identified all your stakeholders, examine what they expect of you as well as how you engage them, how often and where.

Risk Management Matrix

As mentioned in an earlier section, all organisations face a variety of threats. Identifying these dangers and implementing plans to adapt to and/or mitigate them can significantly impact the sustainability of your organisation.

As when identifying your stakeholders, consider all the ways in which your organisation may be adversely affected. Some of the more common risks considered are operational, economic and reputational. However, you should also consider societal, relational, geopolitical and climatological.



Once all the possible risks have been identified, the management team should come together to evaluate all the risks against two main considerations: the likelihood of the risk occurring (in the short, mid or long term) and the impact of said risk if it was not avoided or mitigated.

The risks can then be ranked using these criteria. You can also choose to employ more criteria of your choice.

After ranking, adaptive and mitigative plans can be drawn up for the most signiicant and likely risks, and these can be assessed against ease of implementation.

Activities and Operations

This is content which you would actually include in your annual report or newsletters anyway. By placing them in your sustainability report, you will be able to:

- measure your organisation's performance along environmental, social and governance perspectives;
- demonstrate how your organisation adds value along your value chain;
- confirm that your activities/operations are aligned to your organisational vision and mission;
- establish relationships with your stakeholders;
- identify opportunities to expand your impact; and
- explore possibilities for collaboration.

What you would like to ensure including is not just the outputs but also the value that your organisation has created. This could be in the form of benefits that have been enjoyed by your stakeholders and even stakeholder satisfaction, perhaps obtained through survey feedback.

Financial Performance

While your organisation would already publish a financial statement, this section would simply share an overview of its financial health.

Some of the financial items to disclose would include:

- total income;
- major sources of income;
- expenditure;
- major expenses;
- unrestricted reserves (and against the last FY's expenses);
- total reserves; and
- existence and size of invested funds and income from said funds;

over a two- or three-year period.

You may have other pertinent items to disclose but these should be the minimum indicators of your organisation's financial strength, security and stability.

Be sure to explain any significant differences than occurred year on year.

Conclusion

Eight R's, six basic sections for reporting, 137 actionable tips… this may all still seem daunting but keep in mind two huge tips:

1) You are not alone. Rather, you should not be alone. Like data security, sustainability is never a one-person/team job. Everyone in the organisation has the means and responsibility to contribute.
2) Sustainability is a journey. There is no magic formula for instant results. Don't implement dozens of tips all in one day. See what you can do first and start there. Then keep doing more over time.

It is my wish that you will be able to use at least some of the tips I shared. And may your team creatively find many more initiatives to implement.

Good luck to you and your organisation for your ESG journey to sustainability and success. And do reach out to me on LinkedIn for any queries.

~ Adam Reutens-Tan

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About the Author

Adam spent years in advertising, branding and corporate communications, developing his skills in creative solutioning. He was then headhunted to be a Singaporean telco's first full-time sustainability advocate, where he discovered his true professional passion. After leaving, he went on to help produce reports for various organisations. He also obtained a Graduate Certificate in Sustainability and Climate Policy, GRI Trainer certification and certficates from SDG Academy and the Institute of Technical Education.

Adam runs pro bono sustainability workshops and mindfulness in nature walks for charities, youth groups and communities. He is a flexitarian, takes public transport and uses a camp shower to save water.

All content, cover design and all illustrations by Adam Reutens-Tan.

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Want to save money? Save time? Save resources? Then you need to know about sustainability.

This book offers you a simple introduction to and plenty of actionable tips for how you and your organisation can be sustainable, save time, save money, save resources and even save the planet at the same time.

"Many charities often find ESG concepts complex or overwhelming. Adam’s book makes it easy, accessible and practical for SSA of all sizes. His ability to break down key ESG concepts into clear, actionable steps, the structured approach and concise explanations make it an excellent guide, even for those new to ESG. We highly recommend this book to any charity looking to enhance its impact through ESG."
~ Felicia Wee, Deputy Executive Director, Metta Welfare Association

"The topic of ESG feels especially poignant for charities now in the UK. This handbook is great, offering a step by step approach with immediately achievable first steps."
~ Tara Tan, Senior Art Psychotherapist, Imara CIO

"Embedding ESG principles in charities is about creating lasting impact for people and the planet while ensuring long-term resilience. By integrating environmental responsibility, social equity, and strong governance into their operations, Adam’s book helps to set the starting point."
~ Tracey Goh, Philanthropic Consultant

“This guide offers practical, low-cost ESG tips tailored for charities in Singapore, making sustainability both achievable and impactful.”
~ Vivian Ho, manager, Singaporean charity

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