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CGAP
Centre for Charitable Giving
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The Values of Corporate Giving

An overview of models with case studies

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Preface

This paper is one of two complementary reports setting out the results of new research on corporate community support. One looks at how companies seek to embody different kinds of values, in different ways, when they develop their voluntary and community sector giving programmes. The other, in the context of current interest in developing 'big data' to increase our insights into various market sectors, reviews and updates the state of data on corporate giving, and its potential for links with other kinds of data on companies. The research programme was funded by ESRC Research Grant Ref. ES/F034113/1.

The two-paper set consists of:

The Values of Corporate Giving: An overview of models with case studies by Catherine Walker, Cathy Pharoah and Meta Zimmeck, a joint CGAP-Directory of Social Change (DSC) paper, which explores through a set of case-studies the ways in which company giving today variously expresses company values.

The Values of Corporate Giving: An update on key figures and trends by Meta Zimmeck and Cathy Pharoah, CGAP@Cass, which reviews the nature of methodologies used in research on corporate giving and concludes that the diverse and fragmented nature of the approaches to this topic presents a barrier to developing a coherent understanding and the scope for 'bigger' data. In this context, it also provides an overview of the research on motivation and values of corporate giving in companies, with an update of trends in the annual amount given.

A third companion piece to the above papers is Corporate Giving: A Summary of the Literature, also produced by Meta Zimmeck at CGAP@Cass, which lists a detailed bibliography of the literature used in these studies, and gives a brief summary of the methodology and results of each of the papers included.

All these papers are available to download from the CGAP@Cass website, while the two analytical papers can also be found on the DSC website.

Findings from this research programme were presented in a joint CGAP – DSC seminar in October 2014, which focussed on the challenges of measuring company giving and role of values in motivating various forms of company giving. Key corporate speakers included Richard Gomes, Head of Policy and Advocacy, Shell Foundation; Tom Levitt, Sector4Focus, author of Welcome to GoodCo; Graham Lindsay, Director, Responsible Business, Lloyds Banking Group; and Nick Davies, Founder & CEO, neighbourly.com. Key messages which emerged from this event were the needs for:

- better dialogue, data and understanding around company giving
- future research and development to focus on the significance of giving in the context of wider corporate responsibility to society.

1 Introduction

> 'Without question, the balance of power on the planet today lies in the hands of business. Corporations rival governments in wealth, influence, and power.
>
> Indeed, business all too often pulls the strings of government. Competing institutions – religion, the press, even the military – play subordinate roles in much of the world today. If a values-driven approach to business can begin to redirect this vast power toward more constructive ends than the simple accumulation of wealth, the human race and Planet Earth will have a fighting chance.'
>
> **Ben Cohen, co-founder, Ben & Jerry's**

People and governments are increasingly looking to the corporate sector to go well beyond the profits bottom line. Companies are expected to make both business and wider social impact, and, if they choose to get involved, can make a huge difference to local and global communities. Leading companies increasingly regard the dimensions of responsible business in a holistic and integrated way across their whole corporate value chain and external environment. In a speech to Business in the Community in February 2012, Prime Minister David Cameron claimed that 'Business is the most powerful force for social progress the world has ever known'. In terms of means and power he is correct. Today some of the larger multinationals have a balance sheet larger than the economy of some countries. It has been claimed that 25 US 'mega corporations' have revenues which surpass the Gross Domestic Product of entire countries, not always small countries. (Trivett, 2011) However, there is also a growing school of thought which claims that the balance of power will increasingly be influenced by companies' multiple stakeholders beyond the company boundaries, in individual consumers, communities and wider society.

With growing global concern about the wealth gap and the challenges of the environment, we increasingly need to understand what motivates companies to engage in corporate community investment (CCI) or social responsibility, and develop responsible business, and what influences their involvement. Are they experienced as a net cost or benefit to the company? Are they driven by altruism or self-interest? Is there anything special about companies which get involved in them? Are there crucial success factors for prompting companies to give? Is our understanding of social responsibility changing, and are common values across businesses and communities an increasingly important influence? For the voluntary and community sector, key issues are how companies get information, how they identify their roles in investing in healthy voluntary organisations and communities and what are the key trends in corporate giving?

This report aims to provide an up-to-date picture of corporate giving in the UK. It is in two parts. The first provides a brief overview of the main themes and findings of existing research on factors related to corporate giving and social and business responsibility, and explores the idea of value through some corporate examples. The second part provides an update of key statistics on company giving.

2 Research overview – company features linked to CCI, social and business responsibility

The last couple of decades have seen extensive research into explaining companies' CCI and CSR involvement, particularly by the business schools. As in many other disciplines, much of the research is US-based, although there is also a parallel body of work in the UK. A large part of the existing research is dedicated to exploring whether there is a relationship between particular organisational features of companies and involvement in CCI and CSR, although more recently commentators are beginning to look outside the company boundaries to their place in the wider society and economy for explanations. While research has often focused on particular, often single, company features, the effects of the interaction between features on CCI and CSR have also been examined. For example, while company size tends to be seen as important for CCI involvement, what factors promote or inhibit giving by similarly large companies?.

Financial characteristics

With companies' main goal being profitability, a dominant research focus has been potential links between company performance and the presence or levels of CCI. Studies have looked a whole range of companies' financial and performance indicators, including company size, profitability and dividends (eg Arulampalam, 1995; Adams 1998), price-cost margins (eg Brammer, 2005b), performance (eg Balabnis, 1998; Campbell 2002), and leverage (debt to asset) ratios (eg Navarro, 1988, in the US; Adams, 1998 in UK). Generally the biggest companies give the highest amounts, and a positive relationship has been found between measures of CCI or CSR and performance measures. However the relationship between size and giving is not always straightforward or linear. Smaller companies, with fewer than 4000 employees, give a higher percentage of pre-tax profit than larger companies. (Arulampalam, 1995) Research has also suggested that both large and small companies have higher giving ratios that medium-sized ones. (Amato 2007)

How much do such studies tell us? One major limitation is that they often focus narrowly on the larger companies, and on just one or two features of the organisations or its social responsibility activity. It has been pointed out that these studies still fall short of explaining CCI. Do companies have a lot of money because they demonstrate generosity, or vice versa? Some argue that because CCI generally represents a very small slice of company spending it is 'more logical to presume that available cash leads to corporate philanthropy than the reverse, that corporate philanthropy leads to more cash being available'. (Seifert, 2003)

Charitable tax reliefs

The UK, like the US, has generous tax reliefs for corporate giving, both cash and some in-kind contributions. In 2000 corporate Gift Aid arrangements changed so that corporate gifts were made gross rather than net of charitable tax relief, meaning the company rather than the charity collects the relief. There have been few studies of the incentive effect of charitable tax reliefs, but two economic studies have shown it to be positive, one before and one after the changes of 2000. (Arulampalam,1995; Afshar, 2012). A further study has found tax to be less important. (Brammer, 2005b) Sadly figures for the total annual value of charitable tax relief to companies in the UK are not available.

Board diversity and managerial control

Managerial control and diversity in board composition have also been examined, in particular whether corporate giving is a correlated with the balance of inside members (current or former employees of a firm or one of its subsidiaries) to external members. (Coffey et al 1998) Different factors seem to be at play. It is often thought that boards with a greater proportion of external members give more because they take longer-term and more altruistic perspectives, but Coffey (US) found the reverse and suggested that corporate giving was more linked to the preferences of the company director and his/ her strength of influence. She also found that higher ratios of total stock owned by inside board members was related to higher giving.

A central part of board diversity is gender balance. With individual giving research consistently showing that women generally tend to be more likely to make charitable donations than men (except at the highest levels of individual wealth), the relationship between CCI and the presence, proportion and level of women on company boards has been of particular research interest. Again findings are mixed, and no strong direct relationship has been found. (eg Coffey 1998) One reason for this is that the effect of the presence of women is mitigated by other factors. For example, research has found strong positive inter-relationships generally between different kinds of social performance measures, which suggests that 'once a firm begins to take social performance seriously, it becomes self-reinforcing within the firm'. So, for example, there are positive associations between mission statements and the proportion of women as managers and on boards. In other words, companies in which women have senior management or boards positions were already more inclined towards social responsibility. (Moore, 2002)

Ultimate control over CCI commitments is held by the directors, and it has also been suggested that 'boards of directors are typically unrepresentative of the communities their companies serve'. This means that corporate philanthropy is most likely to reflect 'particular personal characteristics of directors' who are 'posh and sociable', male and public-school dominated. (Caulfield, 2009; Bond, 2013) A history of previous donations has a strong positive influence on whether companies give now.

Industry sector

The nature of the business and industry sub-sector have also been found linked to CCI, though in slightly more complex ways than initially understood. For example, it has been found that companies in the resource (minerals) industry give significantly more than those in basic industry, and that telecommunications companies give significantly less. (Brammer, 2006a) However, this research also showed that while bigger companies tend to give more, the strength of the relationship between size and giving is strongly affected by a company's visibility, It concludes that company visibility is just as significant for CCI as company size, playing a significant role in media, retail, telecommunications, other finance (mostly insurance) and other service sectors. So while chemical and pharmaceutical companies have been found to be less involved in CCI, within this sector itself there is a positive relationship between a firm's media profile and giving.

Involvement in giving or social responsibility is found to vary across industry sectors, which may also be related to growth trends within industry sector. For example, US research has found that over the last twenty years philanthropy has emerged as an important component of retail strategy, with recent contribution rates outpacing those of non-retailers. (Amato, 2012) Important industry differences in the stakeholder groups emphasized within social responsibility: retail, for example, places a strong emphasis on consumer satisfaction, electricity companies on employees and shareholders, pharmaceuticals on employee training, the construction industry on employee safety and a community stakeholder focus often emphasized environmental protection. (Robertson, 1996)

Geographical location

Company location has been found to influence CCI. For example, research has found that in Western Europe firms whose activity is geographically diversified across different countries perform better on social and community indicators than those which are more narrowly confined. (Brammer et al, 2006d)

Generally the presence of corporate headquarters in a city raises the level of local giving, not just through company donations but more particularly through individuals, probably because of the well-paid local employment generated. It does not, however, lead to a stronger relationship between local companies and local corporate giving, because most companies trade nationally. (Card et al, 2010)

Brand creation and reputation

A detailed study of the potential relationship between corporate giving and reputation has provided some fine-grained results. (Brammer, 2005a) Its findings led to the conclusion that philanthropic activities are increasingly seen as part of CSR strategy, but that cash giving had more influence on reputation that community involvement policy, including staff volunteering. The study also looked at the relationship between charitable giving and being in an environmentally or socially damaging industry, and found that while such industries tended to have a poorer reputation, this was mitigated by the level of its corporate giving. An implication of this is that firms seeking to maximise their reputational impacts should make more cash donations.

Further work by Brammer (2006c) also found that the effect of a firm's social performance on its reputation is determined by 'the fit' between specific characteristics of the firm's industry sector, and its type of social performance. Community involvement, by contrast, is shown to have a more generally positive impact upon corporate reputations, suggesting that good community performance is expected by stakeholders in almost all industrial contexts.

Organisational structures

Organisational structures have been found highly significant for corporate community involvement. (Brammer, 2003a) Looking at the extent to which decision-making on philanthropy was centralised, formalised or specialised within the company, it was found that while most companies had a dedicated budget, responsibility for managing donations was quite widely dispersed across organisational functions and position. For 29%, however, it was a top team responsibility, indicating its importance in company strategy. It was concluded that while strategy plays little or no role in determining how much firms give, it plays a very significant role in determining how firms manage their philanthropy.

Brammer also found that priorities for community involvement varied according to its locus within the company, but also that the most popular involvement priority (education) and the ranking of the three most popular exclusions from involvement (respectively, religion, politics and animal welfare) were common to all alternative forms of organisation. This suggests that the general preferences and attitudes of society may play a significant role in conditioning the ways in which community involvement initiatives are implemented.

Shared value

One of the most important recent influences on company thinking about the role of corporate giving and social responsibility has been the work of Michael Porter and Mark Kramer on 'shared value'. Arguing the need for businesses to reconnect commercial with social success, they prioritized the creation of shared value over competitive advantage in making the case for CCI and CSR spending. They defined shared value as 'policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress.' (Porter and Kramer, 2011) Shared value approaches have involved re-thinking products and their markets, looking for social and economic benefit across the whole value chain including energy use and logistics, resource use, procurement, distribution and employee productivity, and building supportive industry clusters which draw on broader public assets in the surrounding community, such as schools and universities, clean water, fair-competition laws, quality standards, and market transparency.

Stakeholders and social influence

Some relatively early work (Haley, 1991) looked at corporate contributions as strategies to influence society. Donations were used to attract key stakeholders, and to give them key messages which were then extended to the companies themselves, as a way of pro-actively influencing environments rather than passively reacting to demands. Several commentators are beginning to argue that the most promising areas for future research involve looking at companies' relations with their stakeholders, using multiple measures of social disclosure and /or performance to investigate the multiplicity of stakeholder relationships. Related to this, there is a need for studies which can take a holistic look at single industries, and the particular trends influencing corporate behaviour within them. (Moore, 2001) This is partly derived from a growing recognition that local communities and wider society are key stakeholder groups in the company's legitimacy, and that the successful companies of the future will need pro-social corporate cultures, in which there is responsibility and reciprocity with all stakeholder groups. Longer-term thinking will need to be fostered, and, with particular reference to the utility companies, a political and regulatory environment designed to increase the potential gains that could be made through more socially desirable behaviours. (Jones, 2001) Some have argued that there would be value in research which looked at social responsibility in the context of developments in business-society relations. (Lockett, 2006)

In conclusion

Corporate giving represents a tiny part of overall company turnover, and is well under 1% of pre-tax profits for many. The research shows that overall companies' business and social performance are positively linked, but falls short of demonstrating that community investment brings gains to the bottom line. This brief look at the research shows that we are beginning to understand how corporate giving and wider social responsibility activities occupy a more complex space at the intersection of business and society. A primary focus on how they might contribute to corporate performance in various ways is giving way to growing interest in the part they play within companies' wider relationships and longer-term success, and how they can express the values which companies share with the communities on which they depend. Many major companies are now replacing compartmentalised CSR approaches with programmes to review and integrate responsible business practice across the value chain and key external inter-relationships. In looking to companies for greater support in what they do, voluntary and community organisations must play their part in identifying common values, goals and outcomes for the community. These values will not always be integral to the companies' core business, but could be a part of the company's wider ethics and moral stance. There is a need for learning on both sides as we look for the most effective ways of achieving sustainable social value.

3 Looking at value and values

New ways of measuring social with economic value

In 1994 John Elkington coined the term ‘triple bottom line’ to put forward a more comprehensive accounting system which could encompass social and environmental as well as financial costs and returns of business (often referred to as the ‘3 Ps – People, Planet and Profit’). Umair Haque talks of ‘thin and thick’ value. (Haque, 2011) ‘Thin value’ is gained through the exploitation of people, communities and/or resources; it is artificial and finite; good examples are big houses, big cars and Big Macs. He argued that thin value products cost society as a whole more than the ‘value’ they give to a minority of individuals. They are ‘socially useless. (Hirschliefer, in Haque 2011) Thin value is the typical goal of traditional capitalism in the endless, unthinking pursuit of profit. Capitalism in its twentieth-century form under-estimates the costs of destruction in the pursuit of profit while over-estimating the benefits of creation (thin value). This imbalanced equation of creative destruction, he believed, could not continue indefinitely. The new order needs to value wellbeing over profit, and in order to be sustainable, needs to create value which makes people, communities and society better off as well as making profit. This is ‘thick value’ – value which benefits people and planet, is meaningful in human terms, which authentically and sustainably accrues value to ‘people, communities, society, the natural world and future generations.’

The case for businesses producing thick value is clear when it comes to societal gain, but it requires more effort than to produce thin value. Naomi Klein argues that thick value is not at the centre of the traditional notion of capitalism, which ‘[fetishises] GDP growth above all else, regardless of the human or ecological consequences’. (Corporate Citizenship, 2014) The Nobel Laureate economist who created GNP (now GDP) warned in 1934 that: ‘The welfare of a nation can…scarcely be inferred from a measure of national income’. (Kuznets, in Haque 2011) And the failures of the financial system which underlay the economic crisis triggered in 2007 led to what Alan Greenspan (Chairman, US Federal Reserve, 1987 -2006) called ‘the systemic failure of enlightened self-interest’. (Greenspan, 2009) Joseph Stiglitz, also a Nobel Laureate economist, has concluded that

> ‘the debate over ‘market fundamentalism’, the notion that unfettered markets, all by themselves, can ensure economic prosperity and growth [is] over.’ (see Haque, 2011)

The attempt to build social as well as economic value can be seen in many of the new business models which are now emerging, and leading innovative creation of social and economic value.

Emerging enterprise models

Sustainable business models have grown from small beginnings – Fairtrade, for example, once a niche market, is now worth over $6.6 billion worldwide and is growing at over 12% per annum with the UK leading the way. (Fairtrade Resource Network, 2012) And where once only small social enterprises dared to tread, now larger companies are following suit

> ‘Business models that put social or environmental goals at the heart of a company’s purpose are not only possible but legally defined, including through the UK Companies Act and the ‘Benefit Corporation’ legislation that has now been passed in 20 states of the USA. Certified ‘B-Corps’ already include Patagonia and Ben & Jerry’s. These companies still exist to make money, but have defined wider goals, to which they are held legally responsible by their shareholders.’ (Ashford, 2014)

Thread LLC, a Pittsburgh-based B Corp, is employing hundreds of people living in impoverished regions to pick up discarded plastic bottles, which are then turned into recycled polyester fabric. Operating in Honduras and

Haiti, Thread supports 225 full-time jobs and 3,000 income-generating opportunities within the collection centres and recycling facilities where the bottles are washed, processed and turned into 'flake', the preliminary plastic material necessary for recycled polyester fabric production. The company has partnered with Ramase Lajan, an Executives Without Borders NGO programme whose name translates to 'picking up money' in Haitian Creole. Each recycling centre operates as a non-profit private entrepreneurship model which is echoed down the supply chain. Frank Macinksy, Thread's Director of Marketing, has said

> 'When you ask people in Haiti what they need, they don't ask for $100 in their pocket or a trip to the market, what they tell you they need is education and jobs. They want the opportunity to have a dignified life through hard work'. (Triple Pundit)

Social Enterprises and B-Corp companies still occupy a relatively niche, so what are the top mainstream companies doing in the real social value area?

Coca-Cola, Microsoft, Samsung, Tata, Unilever and Nestlé top the list of the world's most responsible companies, based on a global survey of 'Aspirational' consumers by **BBMG** and **GlobeScan**, released at the Sustainable Brands 2014 Conference. Nine out of ten Aspirational consumers in the survey stated they were 'willing to pay more for products produced in a socially and environmentally responsible way.' The survey shows that different companies are associated with social responsibility in different countries – from **Petrobras** in Brazil and **Safaricom** in Kenya to **BMW** in Germany and **Tesco** in the UK. According to the survey, Aspirational consumers, who are defined both by their 'love of shopping' and a 'desire for responsible consumption', represent more than one-third of consumers globally, and over half of all consumers in India, South Korea and China. (GlobeScan)

Increasingly, consumer goods giants like Mars, Cadbury, Nestle, Starbucks and Unilever are investing in Fairtrade resources, as well as embracing other sustainable initiatives.

The Coca-Cola Company and its bottling partners have announced that they are on track to meet their 2020 water replenishment goal of safely retuning to communities and nature an equal amount of water used in their beverages and their production. In 2013, the companies balanced an estimated 68 percent of the water used in their finished beverages. Coca-Cola has been able to achieve this success by engaging in 509 diverse, locally-focused community water projects in more than 100 countries. Projects include providing safe water access and sanitation in schools, building rainwater harvesting structures, restoration of ponds, check dams and interventions focused on improving water use efficiency in agriculture. The Coca-Cola system also is working to upgrade its facilities to improve water use efficiency – improved 21.4 percent from 2004 to 2012 – and implementing source water protection plans and vulnerability assessments in all facilities globally. (CSRWire)

PepsiCo has announced it will begin incorporating cashew juice into its blended juice products next spring as part of a partnership with the Clinton Foundation, which aims to encourage sustainable agriculture and improve the livelihoods of smallholder farmers in Maharashtra, India. This initiative will apply modern agricultural techniques to improve cashew farming practices, boost yield and productivity, and increase income for local smallholder farmers. This could take PepsiCo a step closer to fulfilling its pledge to using more all-natural ingredients. Last year, the company announced it will be working on phasing out the cancer-causing caramel colouring from its formula. Nooyi, PepsiCo's Chairman and CEO, has said it will continue to collaborate with the Clinton Foundation. (Sustainable Brands)

Tensions around corporate value propagation

Some would argue about how far the concept of social value in major companies can be pushed, and John Hilary, Chief Executive of War on Want, has recently argued that companies can use promises of responsible behaviour to lead governments into relaxing regulations and removing barriers to global expansion. (Hilary, 2013) However, many global companies are now disclosing their impacts and engaging with stakeholders in ways that would have been unthinkable even a decade ago. The tragic Rana Plaza factory collapse in Bangladesh exposed the gulf between corporate policies and real-world practices, especially when it comes to complex global supply chains, but it has been followed by a concerted, legally-binding effort by over 100 corporations to work with local unions, the government and international NGOs to improve conditions.

4 Values in corporate community investment – 16 Case Studies

Turning from business models, how are values translating into corporate community investment? The following case studies illustrate various ways in which this is happening.

We have picked companies for case studies which we believe illustrate strong links between corporate values and the way in which the company approaches its CSR and CCI. The selection has been balanced to reflect the main industry sectors, and different types and size of major company donor. We have included a number of family businesses, not because we feel that these inherently espouse better values, but indeed to analyse how these may (or may not) differ from other businesses in this regard.

Company	Industry sector
Associated British Foods plc	Consumer goods & services
Boots UK Ltd	Healthcare
BHP Billiton	Oil & Gas
BT Group plc	Telecommunications
The Co-operative Group	Consumer goods and services / Financial
Diageo plc	Consumer goods & services
GlaxoSmithKline plc	Healthcare
Pearson plc	Consumer goods & services
RPS Group plc	Oil & Gas
SSE plc	Utilities
Royal Dutch Shell plc	Oil & Gas
Stemcor	Basic materials
Wates Group Ltd	Industrials
The William Pears Group	Financial
Unilever	Consumer goods & services
Vodafone Group plc	Telecommunications

Associated British Foods plc
(Consumer goods & services)

Turnover (2013)	£13.3 billion
Pre-tax profit (2013)	£1.1 billion

The company was founded in 1935 by W. Garfield Weston, a Canadian businessman who was already firmly established in food manufacturing, production and distribution as the president of George Weston Limited, the company founded by his father. It now owns many brands and companies which are household names, such as Kingsmill bread, Pataks and the Primark retail chain as well as having strong links with Fortnum and Mason plc. Associated British Foods' board of directors includes George Weston, the grandson of the founder, who is the current chief executive.

Garfield Howard Weston (Jnr, Garry), successfully developed the company into a major international organisation and at the same time became one of the UK's most well regarded philanthropists in the second half of the 20th century. During his time as chairman (nearly 25 years) the annual donations grew from less than £1 million to over £30 million.

The company's values revolve around: 'Responsible stewardship of our environment', 'Being responsible for our people', 'Being a responsible neighbour', and 'Responsible for promoting good health', e.g spending £4 million each year providing healthcare to the employees of a sugar-producing subsidiary in South Africa; saving 238,000 trees; giving 300,000 meals to Fareshare food banks in the UK; and providing scholarships to students in Veracruz, Mexico.

A 54.5% share of the company is controlled by Wittington Investments Limited which itself is largely owned by the family's Garfield Weston Foundation (79.2%)- one of the largest grant-making charities in the UK and a substantial contributor of funding to the voluntary sector in its own right.

The Garfield Weston Foundation made 1,769 grants to charities in the UK during 2012/13 totalling over £49 million. There is a deep involvement with the Weston family – all of the trustees are direct descendants of Garfield Weston. In 2012/13 the foundation had an income of over £44.2 million, much of which is derived from the success of Associated British Foods. This has enabled the foundation to be amongst the top 5 grant-making charities in the UK according to recent research by the Directory of Social Change. During the recent economic crisis, the Foundation has particularly invited applications for core and project costs for charities delivering services directly to beneficiaries, especially in the welfare, youth and community fields, and also in regions of economic disadvantage.

Boots UK Limited

(Healthcare)

Turnover	£6.35 billion
Pre-tax profit	£830 million
Community contributions	£3.5 million

Boots was founded in 1849 in Nottingham by John Boot, an agricultural worker forced to change career due to illness. In 1890 the company had 10 stores in the region and by 1914 this had increased to 550 stores in England, Scotland and Wales. In 1920 Jesse Boot sold the company to the United Drug Company of America – 13 years later Boots was back in family control when it was bought by a group of financiers led by Jesse's son, John. Since 2006 Boots UK Limited has been part of the Alliance Boots Group.

From the company's early days in fostered a connection with the poor of Nottingham, offering 'health for a shilling' to those who couldn't afford to see a doctor. The founder's humble beginnings no doubt enabled empathy with the community, and both he and later Jesse developed philanthropic interests in the area. Since 2006 Boots UK Limited has been part of the Alliance Boots Group.

The company's CSR report for 2012/13 states that its mission is 'to be the UK's most socially responsible retailer in the health and beauty market' (p3). To achieve this at a community level the company aims to improve the health of its customers and the communities in which it operates.

The company's key charity partnerships are currently Macmillan Cancer Support and BBC Children in Need. Since 2010 the company has raised £6.5 million for Macmillan Cancer Support, and it also provides over 1,350 specialist advisers to people affected by cancer in its pharmacies. In 2012/13 the company raised over £670,000 for BBC Children in Need, bringing the total raised over the course of its nine-year partnership to almost £5.5 million.

The company donates £250,000 to the Boots Charitable Trust each year and also covers its management and running costs to the value of around £22,000. The Trust focuses on health, lifelong learning, community development and social care – these priorities not only fit with the business of the company but also with the values of the founder. Lifelong learning, while not an obvious fit with the company's activities, was an active pursuit of John Boot as he transitioned from farmer labourer to businessman, who was not trained as a chemist or pharmacist but learned his trade over the years. In 2012/13 the trust made grants to 43 charities and community groups in the Nottinghamshire area totalling £343,500. Amongst the larger beneficiaries were: Broxtowe Youth Homelessness (£19,000); Jericho Road Project, which supports those involved in the sex industry in Nottingham (£15,000); and Ashfield Citizens Advice Bureau (£10,000).

BHP Billiton Plc

(Basic materials)

Turnover (2013/14)	£41.8 billion
Pre-tax profit (2013/14)	£8.6 billion
Community contributions (2013/14)	£150.4 million

BHP Billiton is 'one of the world's largest diversified resources companies and producers of major commodities, including aluminium, coal, copper, iron ore, manganese, nickel, silver and uranium' and has 'substantial interests in oil and gas'. The origins of BHP Billiton go back to the mid-19th century when the two original mining companies, Broken Hill Proprietary and Billiton, were established in Australia and Indonesia respectively.

The company states that it donates 1% of its pre-tax profit to the communities in which it operates around the world, amounting to $242 million (£150.4 million) in 2013/14, comprising $141.7 million (£88.1 million) in cash, in-kind support and administrative costs. On the other hand, despite a record profit in 2011 the company raised heckles through its opposition to carbon and minerals taxes in Australia.

BHP Billiton has established two independent charities - BHP Billiton Sustainable Communities and the BHP Billiton Foundation - to provide grants to not-for-profit organisations to deliver large, long-term community projects in 3 key areas: Health, Education and Governance. For example, the LEAD Project in Mozambique benefits smallholder farmers from three districts in Maputo Province, while the ANDA Project for vulnerable communities in Colombia aims to create sustainable change that alleviates poverty and hardship, by: improving health and wellbeing via health and nutrition programs, potable water and improving sanitation and hygiene practices, promoting improved economic independence by increasing graduation rates in disadvantaged populations and providing training and support for small and medium business, and programmes that build the capacity of governments and local organisations.

In addition, BHP Billiton makes donations to the Global Fund to Fight AIDS, Tuberculosis and Malaria as part of Mozambique's national malaria plan.

During the latest financial year the charity spent around £10.7 million on charitable activities, all of which was given to projects and organisations outside of the UK which have a connection to the company's areas of operation and expertise. These included: PATH Windows of Opportunity project (£1.5 million); and Engineers Without Borders (£246,500). The charity also spent around £5 million on the company's Matched Giving Program, which 'double matches' employees'financial contributions to charity around the world.

BT Group plc

(Telecommunications)

Turnover (2013/14)	£18.3 billion
Pre-tax profit (2013/14)	£2.3 billion
Community contributions (2013/14)	£27 million (estimated)

The BT Group is the major provider of telecommunications in the UK and 'the world's oldest communications company'. The company traces its origins back to 1846 and the Electric Telegraph Company. Following the amalgamation of several telecommunications companies the forerunner to BT was transferred to the Post Office and state control. British Telecom was privatised in 1982.

The BT Group's Better Future programme is the company's strategy for improving global communications, reducing its environmental impact and improving the lives of people around the world by 2020. The three strands to this ambitious programme come under the headings of: Connecting Society; Net Good; and Improving Lives. Under the Improving Lives strategy the company has the goal of generating £1 billion for good causes, including all monies raised using MyDonate for fundraising, telethons and appeals (including Gift Aid), through payroll giving, and by BT employees fundraising during working hours. Other contributions include the value of time volunteered by BT people to good causes during working hours.

The company's charity partners are Comic Relief, BBC Children in Need, ChildLine and the Disasters Emergency Committee. In 2013/14 the company set a target of helping to generate £63 million for its charity partners; it actually achieved £85.53 million. The value of company's direct charitable contributions in terms of cash donations and in-kind support is estimated to be around £27 million, which includes an annual donation of £50,000 to the BT Benevolent Fund, a registered charity that makes grants to former BT employees and their dependents.

The most notable expression of the company's values is its partnerships with the four high-profile UK charities. The company uses its expertise and technological infrastructure to support the regular fundraising appeals for Comic Relief and BBC Children in Need, and it has done this for over 30 years. Staff also donate a significant amount of their time to operate the phones during these telethons and fundraise themselves. The company was instrumental in helping to set up ChildLine and provides ongoing technical expertise to enable vulnerable children to receive the vital support they need, and is part of the Disasters Emergency Committee's Rapid Response Network, which facilitates emergency appeals in times of disaster or crisis.

Co-operative Group Limited
(Financial, Consumer goods & services)

Turnover (2012/13)	£10.5 billion
Pre-tax profit	-£277 million
Community contributions (2012/13)	£15.7 million

The co-operative movement began in the North West of England in the mid-nineteenth century as a mechanism to enable poor workers to purchase food they would otherwise be unable to afford. Following a century of development, mergers and acquisitions, the Co-Operative Group Limited adopted its name in 2007. Today the company operates many different retail businesses involved in food, banking, insurance, electrical goods, travel, funerals and legal services throughout the UK. It is one of the largest co-operative businesses in the world, run and owned by members.

The company's stated principals, underpinned by the values of the co-operative movement, are: voluntary and open membership; democratic member control; member economic participation; autonomy and independence; education, training and information; co-operation amongst co-operatives; and concern for community. Throughout all of the company's activities it aims to have a 'purpose beyond profit', which is expressed in a number of different ways through its corporate social responsibility programme.

In 2013 the company's charity of the year was the Carers' Trust, and it helped to raise over £5 million for this charity.The theme for the partnership was 'About Time', and the support of the company enabled the charity to undertake a number of key projects and initiatives throughout the UK.The company calculates its total community contributions to a value of £15.7 million, which includes cash donations of £6.6 million.

The company has two connected charitable trusts – the Co-Operative Membership Community Fund, which is funded by members donating a share of their profits, and the Co-Operative (Community Investment) Foundation. (The company's former foundation ceased to exist in May 2014, with funds transferred most likely to the Community Investment Foundation.

Despite a well-publicised difficult few years it seems that the company has retained its community values, keeping its 'Platinum Plus' status (now called 'Platinum Big Tick'), in the Corporate Responsibility Index (CRI) operated by Business in the Community (BitC).

Diageo plc

(Consumer goods & services)

Turnover (2013/14)	£14 billion
Pre-tax profit	£2.7 billion
Community contributions	£16.5 million

Diageo is one of the world's largest alcoholic drinks companies, with a range of household name brands such as Guinness, Baileys and Smirnoff.

Operating in an industry which creates products that can be potentially harmful, the company is committed to the World Health Organisation's global strategy on reducing the harmful effects of alcohol in society. In 2013/14 the company invested in 373 responsible drinking programmes worldwide.

The company also focuses its CSR strategy in the areas of 'water and the environment', 'community empowerment' and 'value chain partnerships', which support sustainable and responsible sourcing of ingredients for its products. Many case studies on the company's sustainability and responsibility programmes around the world are presented on its website. One of the company's flagship programmes is 'Learning for Life', which has provided vocational and life-skills training to 102,000 people over the past 5 years in Latin America and has recently been rolled out in Scotland. Another programme is Plan W, which empowers women to 'play a greater role in the economy by developing their hospitality and business enterprise skills' in the Asia Pacific region.

The company values its community contributions through actively managed programmes at £16.5 million globally, although a further commitment of £10.3 million has been made to the Thalidomide Trust in the UK (Guinness owned the company that distributed the drug in the UK and Diageo took responsibility for part of the compensation settlement until 2022). Diageo contributes 1% of its profits to its foundation which made grants to charities and community group in the UK and overseas totalling almost £1.3 million in 2012/13. The genesis of the Diageo Foundation is described below:

> *The [corporate citizenship] programme took on a further dimension when Grand Met merged with Guinness and became Diageo. The stakes were raised and the big questions had to be asked: did the company need corporate community involvement at all, was it worth the money and did it fit with the new culture? The decisions were taken at a senior level as discussion centred on what Diageo's values should be. It soon became clear that social responsibility naturally flowed from the company's strategy and values. What was becoming clear was that philanthropy could not be divorced from mainstream business activity. The political culture had changed. The forces of economic globalization meant that corporations had increased scope to shape and affect the societies in which they operated.*

Geoffrey Bush, Director of Corporate Citizenship, Diageo, 2005 quoted in: Investing in CORPORATE SOCIAL RESPONSIBILITY: A Guide to Best Practice, Business Planning & the UK's Leading Companies, John Hancock (Ed.), FTSE4Good Index Series and Citigate Dewe Rogerson.

GlaxoSmithKline plc (GSK) (Healthcare)

Year	Revenue	Pre-tax profit	Cash contributions	In-kind	Total contributions
2013	£26.505 billion (21.318 billion in pharmaceuticals and vaccines)	£6.647 billion	£54 million	£146 million (product donations)	£221 million

The company defines itself as ‘a science-led global healthcare company that researches and develops a broad range of innovative products in three primary areas of pharmaceuticals, vaccines and consumer healthcare’.

The main foundations of the company were built throughout the 19th century with John K Smith, Beecham’s Pills, Joseph Nathan and Co and Burroughs Wellcome businesses being established. GSK was established in 2000 and now has a presence in over 150 countries around the world.

In 2012 the group’s Corporate Responsibility Committee established four areas of focus: Health for all (access to medicine, research and development), Our behaviour (ethical conduct, advocacy, human rights), Our people (employment practices, community investment), and Our planet(environmental impact, waste reduction, sustainability).

By far the largest part of GSK’s contribution is through product donations which made up two-thirds of its total CSR in 2013 (in 2013 the company donated a four billionth tablet of albendazole and delivered 862 million vaccine doses worldwide). These skew the UK’s annual figures on corporate giving somewhat, and there has been some debate around the inclusion and valuation of these donations in the past. Recent partnerships with Save the Children and the Bill and Melinda Gates Foundation, however, have done much to restore faith in this quarter.

In addition to product donations, funding is provided for a number of health and education projects, from funding patient groups (non-profit organisations founded by patients, care-givers, family members and health professionals); to ‘inspiring the scientists of tomorrow’ programmes with 11-14 year old students; becoming the first private sector organisation in the UK participating in the global Project Search initiative, helping young people with learning disabilities move from education into work; and funding the GSK IMPACT Awards to health-related charities working in the UK in partnership with The Kings Fund.

GSK Corporate Charitable Grants Report (2013) notes that cash donations for 33 UK programmes totalled £2,030,081 and the Country Charitable Grants Report says that the UK has been awarded £1,645,150 in 32 grants. Employees of the company are also encouraged to volunteer their time to help with GSK projects.

Pearson
(Consumer goods and services)

Year	Revenue	Pre-tax profit	Cash contributions	Total contributions
2013	£5.069 billion	£382 million	Approximately £10.148 million (including to Pearson Foundation)	£11.8 million

Since 2013 Pearson has been an international media group, consisting of Pearson in Education (provision of learning tools), Financial Times Group (business information provider) and Penguin Random House (global trade book publisher, formed in 2013 following a merge of Bertelsmann and Pearson trade publishing companies). Pearson's history dates back to 1844, to a building construction company founded by Samuel Pearson, or even further – to the 18th century when Longman was founded.

The three key issues of social and economic importance, where Pearson focuses on making a unique contribution, are literacy, learning outcomes and competitiveness.

In 2013 the company's worldwide charitable giving reached £11.8 million (1.5% of pre-tax profits). Pearson is the major (but not the only) funder (£6 million in 2013) of The Pearson Foundation, which supports aims close to those of the company, i.e. literacy, great learning, great teaching.

In 2013 the foundation began a three-year partnership with BookTrust and the UK Department of Education to extend the We Give Books (in excess of 3 million books donated to literacy charities worldwide) to the Read for My School program in English primary schools. It also supports Book Aid (a charity developing libraries, schools and communities in Sub-Saharan Africa). The 2013 worldwide charitable activities included a total of 3.4 million books donated to schools, libraries and literacy charities (to the cost of about £1.6 million).

In 2013 the company also continued to support the Education Zone (a platform for debate on the role of business in global education) on the Business Fights Poverty network and organised The Financial Times seasonal appeal with £1.4 million being raised for World Child Cancer (since 2006, the appeals have raised £14 million for charity partners).

RPS Group plc. (Oil & Gas)

Year	Total revenue	Pre-tax profit	Cash contributions
2013	£567.6 million	£43.6 million	£973,000

Listed on the LSEin 1987; in the FTSE4Good index of socially responsible companies since 2001; and in the FTSE 250 since 2002, according to the 2013 annual report and accounts the total amount of charitable contributions in that year was £740,000. There was also £233,000 spent on academic bursaries and educational initiatives. The total contribution of the group and its employees to the communities in which it operates being declared as £973,000 (2012: £965,000).

RPS is the largest corporate sponsor of Tree Aid 'and its programme of education, tree planting and woodland conservation programmes to assist some of the poorest communities in sub-Saharan Africa'. RPS contributed a total of £116,000 towards projects in Ghana and Mali in 2013'.

RPS has a natural link to Tree Aid as its consultancy provides professional and technical advice on all aspects of the built and natural environment. Its 'diverse, expert and professional teams are able to input through all stages of a project's lifecycle.' In 2013, the group's in-kind giving with technical support provided by its staff for Tree Aid's work included: GIS mapping, a biodiversity study and a topographical survey as well as training for Tree Aid employees.

RPS has 'pledged the budgeted funding for the Bongo River Trees project' and is providing advice and support on erosion risk mapping, land cover and land use mapping using remote sensing and biodiversity baseline mapping and monitoring.

The following endorsement is taken from Tree Aid's website: RPS are a major partner for TREE AID. Over the past seven years they have provided us with significant funding and technical support for projects in Mali and Ghana including in our river restoration work in Bongo.RPS are helping TREE AID to engage villagers in the Bongo region to help them manage and restore their natural water sources. In this photo a young man is standing in a river bed which is dry for up to four months a year.RPS's technical support and know-how has been invaluable in this project. They have undertaken a biodiversity baseline study, created maps for the entire project area and led a topographical land survey to help TREE AID understand how to manage the fluctuating water levels that flow through the project area each year.We are extremely grateful to RPS and would like to thank them for this on-going support and for the amazing difference they will be making in the Bongo region.'

SSE plc (formerly Scottish & Southern Energy) (Utilities)

Year	Revenue	Pre-tax profit	Cash contributions	In-kind	By employees	Partners	Sponsorships
2013/14	£30.585 million	£575.3 million	£7.5 million	8,000 volunteering days throughout UK& Ireland; significant educational resources around energy.	£59,000 raised; 1,000 Christmas gifts given.	Sport Relief	Glasgow Commonwealth Games 2014; SSE Arena; Weymouth and Portland National Sailing Academy.

SSE's core purpose is to provide the energy people need in a reliable and sustainable way. 'SSE has six core values which are: Safety, Service, Efficiency, Sustainability,Excellence and Teamwork. The company is in the top seven of the FTSE100 for its level of female board representation; currently 3 women and 7 men.

The company focuses its social responsibility mainly on establishing close working relationships with local community groups, organisations and charities in the regions in which it operates. Much of its giving is centred around the sustainability, safety and efficiency of its main purpose as a business – energy.

In 2013/14, SSE shared £2.5m between eight UK charities working to improve the lives of people living in fuel poverty including: Energy Action Scotland, Citizens Advice Bureau, Age UK, Save the Children and Macmillan Cancer Support.

SSE operates a community investment programme, delivering financial support to a range of community projects near to its renewable developments. It manages over 25 local community funds and a regional Sustainable Development Fund, aimed at supporting large-scale transformational projects.

During 2013/14, SSE provided over £5m to community projects in the UK and Ireland through these funds, supporting initiatives including energy efficiency programmes, local apprenticeship schemes and new build sporting facilities and enabling local infrastructure upgrades such as rural broadband, path networks and lifeline services.

Furthermore in 2013/14 SSE established a Sustainable Development Fund in order to support strategic projects in the regions where SSE is developing its renewable energy projects. This regionally based fund will be available within any local authority where an SSE wind farm was constructed after 1 January 2012. The value of the fund may be worth up to £50 million over the next 25 years. The first of these funds, the Highland Sustainable Development Fund opened in January 2014 and an independent panel will grant over £1 million to regional community projects.

Shell – Royal Dutch Shell plc (Oil & Gas)

Year	Revenue	Pre-tax profit	Cash contributions	Cash contributions through its foundation
2013	$459,599 million = £286,284 million	$16,526 million = £10,274 million	Shell gave unrestricted donations of $6 million (£3.8 million) to the foundation and approved a further $6 m for 2014.	$34 million = £21 million (excluding costs) through the foundation's six funding programmes.

Royal Dutch Shell plc (commonly known as Shell), is an Anglo–Dutch multinational oil and gas company headquartered in the Netherlands and incorporated in the United Kingdom. The group's objective is to engage 'efficiently and responsibly' in oil, gas and other selected businesses and participate in the development of energy sources:

"As a global energy company we set high standards of performance and ethical behaviours. We are judged by how we act - our reputation is upheld by how we live up to our core values: honesty, integrity and respect for people."

Shell splits its sustainability initiatives into three distinct activities: running a responsible business, running programmes to track the net social and environmental impact of its work, and making social investments to build inclusive economies in countries where it operates. These activities include Shell LiveWIRE – helping thousands of young people to start-up their businesses, develop their skills, and boost their contacts (launched in the Strathclyde region of Scotland in 1982 to combat the high level of youth unemployment); and giving a financial boost to innovative, commercially viable business ideas that tackle climate change through Shell Springboard.

Shell also established the Shell Foundation in 2000 – an entirely independent UK-registered charity, established with a $250m (£156m) endowment - that applies business thinking to global development challenges linked to energy access, mobility and job creation. The foundation has replaced traditional grant-making with an enterprise-based model involving working with a small group of entrepreneurs 'to identify the market failures that underpin many of the world's most pressing problems and co-create new social enterprises' that deliver social and environmental impact in ways that are financially-viable and scalable.

The foundation provides business support, access to markets and patient grant funding to help these pioneers to validate new models, achieve financial independence and expand – with several partners now operating across Africa, Asia and Latin America. For example, one of the foundation's long-running programmes seeks to tackle the negative health, economic and environmental impact of indoor air pollution caused by biomass-burning stoves (affecting nearly 3 billion people) by creating a market for clean stoves which reduce fuel use, cooking time and emissions. This work resulted in the co-creation of the first viable clean cookstove enterprise – Envirofit International – which has now benefitted 4.5 million people across the world. Shell Foundation aims to catalyse the growth of inclusive markets – and has continued to build the clean cookstove sector by creating new intermediaries to tackle barriers such as distribution, affordability and demand creation. In 2009, the Foundation co-founded the Global Alliance for Clean Cookstoves with UN Foundation: a $250m public-private partnership that provides capacity-building support to new entrants, sets international standards and leverages investment into the sector.

Stemcor (Basic materials)

Year	Revenue	Pre-tax profit	Cash contributions	In-kind	Sponsorships
2012	£5.1 billion	-£22.9 million	£40,000 in the UK	Matched funding	Science students in the UK via The Ironmongers' Foundation The Citizenship Foundation A PhD study re environment consequences

Stemcor was formed in London in 1951 and is an independent, privately-owned, family business company. The majority of shares are held by the Oppenheimer family, with the balance of shares held by other directors and employees.

Services span every step in the steel supply chain including: finance, provision of raw materials, steel trading, distribution and stockholding. With turnover exceeding £5bn in 2012, Stemcor trades around 20 million tonnes of steel and steel-making raw materials per annum, making it the 6th largest company by sales in the UK.

Ralph Oppenheimer, the recently retired Chair, was quoted in 2011 on the BBC's 'My Bottom Line' as saying: "ethics are crucial in business, and you will be more likely to succeed if you treat people well."

This is evidenced by Stemcor's charitable funding which, in 2012, went to the following initiatives:

- The third and final tranche of a CARE managed girls education programme in Odisha, India, titled 'Leaders for Tomorrow'. The programme reaches about 4,500 girls aged 10-14 from marginalized communities in 45 special single sex residential schools. The goal is to increase the number of girls completing primary school by ensuring equal access to schools, improving the quality of their education and promoting girls' leadership and rights.
- In cooperation with Save the Children, an 'Early Steps to School Success' programme in impoverished rural communities in the southern states of the USA. The programme offers education services to children from birth to age five, gives support to parents and provides on-going training to community educators.
- Sponsorship of science students from low income families in the UK via the Ironmongers' Foundation.
- The administrative overheads of three schools in Pakistan, the construction of which the group has financed via The Citizen Foundation.
- The Sanskardham Academy in Mumbai, India, for the education of hearing-impaired, autistic and orphaned children.
- Continued sponsorship of a PhD study to help address some of the environmental consequences of the steel production process.

The company's giving is interesting in view of its losses in the financial year quoted (and latest available accounts): "During 2012 the group's past generous spending on its charitable objectives faced some limitations. However, the group was still able to maintain its on-going support for some multi-year initiatives in the field of education."

Wates Group Ltd

(Industrial)

Financial year	2013
Turnover	£931 million
Pre-tax profit	£22.3 million
Charitable donations	£1 million through the Wates Giving programme

Wates Group Ltd was established in 1897 by Edward Wates and his three brothers. It is a family-owned construction services and development company, one of the largest in the UK. The company expanded into speculative house building and general contracting during the 1920s and 1930s; built aerodromes, army camps, floating docks pre-cast, reinforced barges during the Second World War; and used its knowledge of pre-cast concrete to construct high-rise and low-rise housing post-1945. Today Wates concentrates its efforts in the areas of construction, living space, interiors and retail, developments and 'Needspace?' (providing quality managed workspace to small businesses in Greater London and the South East).

Through its 'Reshaping Tomorrow' framework, Wates aims to raise aspirations of young people, and create local employment and training opportunities for those facing barriers to work. Many of the 'Reshaping Tomorrow' initiatives are supported by funding from Wates Giving, a charitable programme run by the Wates Family Enterprise Trust.

The Wates Family Enterprise Trust was created by Wates in 2008 to invest in local projects which benefit communities in the long term. Wates Giving has invested £8m in local projects which encapsulate the following five themes: education; employment and training; social enterprise; sustainability; and community building. The trust looks to blend 'wealth creation' with social responsibility and to deliver impact on social need through the Wates Giving programme.

Wates contributed £1.3 million to Wates Giving, the charitable programme of the Wates Family Enterprise Trust, and also provided over £30,000 in matched employee fundraising in 2013. The programme's focus remained on investment in local projects that provide sustained benefits to communities.

The trust also invests in research projects including subjects such as the impact of the under-supply of housing on the current generation of aspiring home-owners (by the Institute of Public Policy Research).

The Wates Group also runs another charitable organisation, The Wates Foundation, which is an independent grant-making family trust that has been supporting the charitable and voluntary sector since 1966 and since then, has made grants totalling over £100 million. The Foundation has objectives that mirror the company's values with family being at the heart of their grant-making aims. Its interests are categorised into five themes: building family values; community health; life transitions; safer communities; and strengthening the voluntary sector. Wates family members seek out charities to support through 'family committees', often within their own community, which often results in greater family engagement with the beneficiaries supported. All awards are sponsored by a Wates family member who will lead a grant assessment visit.

The William Pears Group

(Financial)

Financial year	2012/13
Turnover	£41 million
Pre-tax profit	£36.9 million
Charitable donations	£7.3 million

The William Pears Group Limited is one of Britain's biggest property companies and was founded in 1952. Its projects include pubs, hotels, petrol stations, cinemas, shopping parades, office buildings, light industrial premises, and other commercial properties (including Coutts Bank and the Coronet Theatre in Notting Hill), as well as residential developments. The group is wholly family-owned by the three Pears brothers: Mark, David and Trevor who are currently its directors.

The Pears Family Charitable Foundation is the Group's charitable strand; established in 1991, it defines itself as a 'British family foundation rooted in Jewish values.' Pears Foundation is strongly embedded within a family context, Trevor Pears and his two brothers represent three-quarters of the trustees of the foundation (with Trevor as executive chair). For Trevor Pears in particular (who has referred to himself as 'a full-time philanthropist by accident') his role in the foundation has developed as a second 'career', and taken him to the heart of some of society's most challenging issues. The foundation has grown steadily: from £2 million expenditure in 2005 to a commitment of £10.7 million in 2013. Its net assets were £18.6 million in 2013.

The Jewish values embedded in the foundation's activities include: social justice, individual responsibility and making a positive difference are paramount in its objectives. The foundation has a diverse portfolio of interests, ranging from a long-standing partnership with Ambitious about Autism (over £1.2 million committed since 2005), substantial pledges to the Thomas Coram Foundation for Children (Coram) and Quaker Social Action, support for the Schools Linking Network and the Duke of Edinburgh award, as well as continuing to play an active role in the Pears Institute for the Study of Anti-Semitism at Birkbeck College, London. The foundation has made significant commitments towards its ambition to make Israel a global citizen through its support of the British Council in Israel as well as partnering with Cranford School of Management, London Business School and Saïd Business School to promote sustainable and responsible business in society through the development, publication and teaching of case studies.

As part of its 'Exploring Philanthropy' programme, The Pears Foundation has been very pro-active in funding both new research and practical outcomes. The Foundation has funded research in company giving (DSC's Company Giving Almanac) and entered into a long-standing project with the Centre for Charitable Giving and Philanthropy (CGAP) at Cass Business School and the Association of Charitable Foundations to produce the annual report 'Family Foundation Giving Trends'.

Unilever
(Consumer goods and services)

Turnover	€49.8 billion
Pre-tax profit	€7.1 billion

Unilever is one of the world's leading suppliers of consumer goods. It was formed in 1930 when Lever Brothers, a British soap-maker based in Port Sunlight, merged with Margarine Unie, a Dutch margarine producer. Back in the late 19th century 'the entrepreneurs that formed Unilever were among the most philanthropic of their time', introducing workers' projects and products 'with a positive social impact', eg. improving hygiene, personal health and nutrition. In the 21st century Unilever has an expansive range of brands, split into three global divisions (foods, homecare and personal care), which includes household names such as Dove, Vaseline, Lipton and Wall's.

Its CEO, Paul Polman, has served as Chairman of the World Business Council for Sustainable Development, and since his time in office, Unilever has introduced a Sustainable Living Plan, including the launch in 2013 of Project Sunlight (a title inspired by the hometown of Lever Bros) – which is a 'global movement' to inspire people to create a better future for up to two million children by smarter greener living. The project is initially aimed at five markets, the UK, US, India, Brazil and Indonesia.

The company established the Unilever Foundation in 2012, with the overall goal of improving health and wellbeing. The foundation takes a 'targeted approach to its social investments' and in keeping with the origins of Unilever's founder company, Lever Bros, focuses on improving access to clean drinking water, sanitation and basic healthcare and on targeting malnutrition.

The foundation partners five major global organisations: Oxfam; PSI (Population Services International); Save the Children; UNICEF; and the World Food Programme, and in times of disaster and crisis, these organisations act as the foundation's primary methods of supporting those in greatest need. In the UK Unilever has entered into partnership with Oxfam and other charities to support women and their families who live in poverty. Through the establishment of community food banks and the distribution of surplus food, 130,000 people were supported in 2013/14. 600 women and their families have also received assistance in developing improved assets and more sustainable livelihoods.

The company's brands all maintain a 'commitment to Unilever's vision to create a better future every day.' In taking on 'Ben & Jerry's' ice-cream in 2001, Unilever managed to maintain the brand's famously quirky commitment to its: 'three-part mission that aims to create linked prosperity for everyone that's connected to our business: suppliers, employees, farmers, franchisees, customers and neighbours alike.' 'Giving back' is something the brand aims to do through the Ben & Jerry's Foundation. Grant programmes in the company's native Vermont and further afield in the United States are overseen by employee committees to encourage employee engagement in philanthropy. The company also runs a 'Partnership Programme', through which Ben & Jerry's shops are owned and operated by community-based non-profit organisations, with none of the usual franchise fees and with additional support provided.

Vodafone Group PLC

(Telecommunications)

(Loss)/profit before taxation	(£5.27 billion)
Community contributions	£50.9 million was the total of donations made to Vodafone Foundations in 2013. £19.9 million was the amount given to the Vodafone Foundation in 2012/13

Vodafone Group PLC is one of the world's largest telecommunications companies. On 1 January 1985 the first call from a mobile telephone was made from London to Vodafone's headquarters in Newbury, Berkshire, where it is still based. With almost 98,000 employees worldwide, the company brings voice, text and Internet services to more than 400 million customers.

The "cornerstone" of Vodafone PLC's commitment to social investment is the Vodafone Foundation: "At the heart of our foundation is the belief that our mobile communications technologies can address some of the world's most pressing humanitarian challenges and our responsibility is to utilise our innovative mobile technology in mobilising social change and improving people's lives."

In 2012/13 Vodafone Group PLC and Vodafone UK contributed almost £19.9 million in cash and services to the foundation. On a global basis, Vodafone is committed to using technology to provide solutions in areas such as financial services, healthcare, education and women's empowerment through its foundations, particularly in emerging markets.

Notable programmes include: World of Difference, which allows winners to take a paid career break whilst using their expertise and skills to contribute to social change in the third sector; Vodafone Instant Networking System which supplies free communications and technical support to victims and to aid agencies; and Mobile for Good, which 'mobilises' local and virtual communities for social change; and their partnership with JustTextGiving, funding the costs of mobile donations to a charity or cause simply through texting. So far, more than 20,000 charities have enrolled with the service.

The foundation also makes a grant to the Thames Valley Partnership to provide TecSOS, "a unique mobile solution that provides immediate connection to the police 24/7" for victims of domestic violence. It went live in 2011 and is now used by more than 50% of police forces, has helped over 31,900 victims and has been awarded the Metropolitan Police Commissioner's Award for Best Use of Technology. In future, the foundation hopes to roll out the programme for use by all police forces.

5 Findings and Commentary

Two main points which emerged from the literature review in the first part of this paper are that:

- thinking about motivations and rationales behind corporate giving and community investment are changing from a narrow focus on their relationship with company performance
- there is an increasing focus on their place within the company's wider stakeholder interests.

The research review noted that some researchers feel that an understanding of the place of corporate giving within wider community and society relationships could most be usefully taken forward now through studies focussing on what is going on within particular industry sectors. The case-studies show common values increasingly visible as a theme running through corporate giving and community investment programmes. These find expression in different, often (though not always) industry-specific ways. Some of the various ways in which values are expressed in the case-studies are summarised below. The list does not aim to be exhaustive, but to highlight examples.

Through community programmes companies extend their spheres of action, sharing access to markets and goods more widely, addressing global inequalities, environmental issues or risks inherent in certain consumer goods or their production, building knowledge and getting more engaged in the needs of the local communities in which they work. Different industry sectors share these themes, but also offer distinct programmes integral to the business area. For example, programmes in the areas of consumer goods and services often focus on issues arising from production, use or access. Energy and environment companies focus on issues of environment and efficiency in resource use. The financial sector addresses debt and financial literacy, as well as education more broadly, and large multinationals are increasingly addressing root causes of disadvantage in the communities in which they work.

Community programmes demonstrate companies working in alternative ways to get social and business returns: for charities and community organisations the challenge is to get better information about companies and their aspirations, and about how they acquire information on voluntary and community activities and needs. How do companies identify their community role and contribution, and how can voluntary and community organisations, as stakeholders, influence this process and get companies to give and do more?

This report looks only at values as seen in corporate giving programmes, and not at corporate values in broader company contexts, or the potential relationship between these. Charities and other non-profits have a range of relationships with companies, from partnership to conflictual, and reports such as Oxfam's 'Behind the Brands' (2013) take several major international companies to task on broader business activities.

Core business products and services can be made available for community value in new or additional ways

A good example of this is the wide-ranging support of RPS, listed on the FTSE4Good Index, for Tree Aid. It draws on its professional and technical expertise in issues of sustainable energy and environment to complement financial support with core help around GIS mapping, biodiversity study, topographical surveys and training for employees. Scottish and Southern Energy Group plc has set up a special Sustainable Development Fund to promote renewable energy projects in areas where wind farms have been set up (since).

The Vodafone Foundation focusses directly on the role of technology for solutions in financial services, health, education and women's empowerment. Its 'Instant Networking System, for example, provides communications and technical support to aid agencies and victims, especially in emerging markets.

Successful entrepreneurial business models should be extended to social contexts

Social enterprise and investment approaches open up opportunities for business to take entrepreneurial expertise to tackling social needs in particular contexts. Shell's 'Breathing Space' project involves developing low-cost local production, supply chains and markets through commercial partners, to make clean stoves widely accessible, thereby also creating employment. The enterprise model is also embodied in the Shell Foundation's support for a project in one of Scotland's areas of low employment which helps young people with start-up business. Wates' 'Reshaping Tomorrow' initiative aims to build local capacity through education, training and social enterprise initiatives to generate employment. The BHP Sustainable Communities fund is aimed directly at reducing need through building up local smallholder farmer business. Its 'LEAD' project is providing grants to non-profits in Mozambique which help farmers to increase their income and business opportunities, and improve production capacity through farm-level training and easing access to financing.

Building knowledge relevant to the business and to the wider community

Wates has funded IPPR to research the current under-supply of housing, and Stemcor is supporting doctoral research into environmental consequences, as well as supporting science students.

Explicitly passing on family, co-operative and community values

Some family businesses believe they should share the particular values and qualities inherent in working as a family businesses with their wider communities. Stemcor values its independence in developing social responsibility policy across the whole steel supply chain, and its community programmes involve family support. The Wates Foundation directly involves family members in funding projects in their own local communities, and engaging with local beneficiaries. The Pears Foundation makes its adherence to Jewish values explicit, seeking to build philanthropy as well as practise it. The Co-operative Group's values around member control and participation are translated into the Membership Community Fund which raises funds for the Carers Trust, as well as through its wider community base.

Community programmes are a way for companies to address social and economic need at source

Companies are increasingly keen to direct support to initiatives which help tackle poverty and poor life chances in the countries and communities where they work (and elsewhere), in ways which can make a more lasting impact. Many multinationals support public health and education through community programmes, and increasingly local regeneration. Associated British Foods is addressing healthcare in its sugar-producing subsidiaries. Stemcor states that its community investment is aimed at addressing issues that can have an impact on its business and the communities in which it works.

Scaling up corporate community programmes through 'mainstreaming' is important

The Vodafone Foundation works closely with the police services in Thames Valley to provide round-the-clock access to help for victims of domestic violence. The Pears Foundation works with the Department for Education and supports the Schools Linking Network, which address questions of identity, diversity, equality and community within schools. Pearson participates in a literacy and learning outcomes partnership with Department for Education.

Needs arising through the nature of business can be addressed through the community

Through community programmes companies address can redress some of the negative issues which arise in consumer markets. Scottish and Southern Energy Group plc works with local groups in relation to issues of safety, efficiency and fuel poverty. Diageo plc supports responsible drinking programmes and initiatives to reduce harmful effects of alcohol. In setting up 'Breathing Space', Shell Foundation is tackling inefficient, harmful and polluting fuel use in poor communities in rural India through developing both an affordable 'clean stove' product.

Corporate giving offers opportunity for additional social and environmental value

Unilever has developed its 'Sustainable Living Plan' to promote smarter, greener living. Diageo is working towards the most sustainable ways of sourcing of the water it needs, and runs a programme through which local 'Ben and Jerry's' are owned and operated by non-profit organisations.

Community contexts can enable additional access to products and services

Unilever supports food banks (with Oxfam), and Diageo supports the development of hospitality and business enterprise skills in Asia Pacific. Boots supports programmes to improve health in communities, including access to help in its pharmacies for cancer-sufferers. It also supports the specific needs of sex workers in its own home territory of Nottingham. Pearson support the distribution of free books and education worldwide.

Community programmes can address issues of global inequality and needs

Examples of how community programmes take corporate community involvement beyond the direct boundaries of company operations are included above. 'Sustainable Communities' is a core theme for Billiton, and Stemcor has a number of initiative specifically in poorer communities in India where it works. The Unilever Foundation was set up in 2012, with the overall goal of improving health and wellbeing. It is taking a 'targeted approach to its social investments' and focuses on improving access to clean drinking water, sanitation and basic healthcare and on targeting malnutrition with a number of major NGO partners.

Final point

The modes of corporate giving highlighted above show companies drawing on corporate values, ways of working, expertise, experience or assets in ways which enable them to share more of their resources. Such approaches involve more departments and enhance business benefit (including where local capacity is built and new markets created). In these modes of working channels are opened up through which there is more scope to share learning and experience between companies and external stakeholders. More research into the impact of community programmes on companies as well as communities is needed.

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About CGAP

CGAP@Cass is a consortium of researchers at, or linked to, Cass Business School, City University. It is dedicated to advancing our understanding of giving and philanthropy, and to sharing and disseminating knowledge in philanthropy research, policy and practice. CGAP's current programme looks at the contribution of charitable trusts and foundations, individual and corporate giving, as well as philanthropy education, and the emerging challenges of the new institutions and modes of giving and philanthropy. The work builds on an initial joint award from the ESRC, Cabinet Office and Scottish Government to a set of partner universities and institutions. CGAP's Five-Year Review 2008–2013 summarises this programme's achievements.

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