

COMPANY

GENERAL INFORMATION

Company name: Camphill Special School

Type of legal entity, ownership structure: Non-profit 501(c)(3), governed by a board of trustees

Business sector: Special Education

Number of employees (total, full-time equivalent):

Revenue 2014: \$8,658,235

Profit (optional): non-profit organization

Subsidiaries: No other entities belong the Camphill Special School

Company Headquarters: The main campus of Camphill Special School is located at 1784 Fairview Rd, Glenmoore, PA 19343 and the transition program, Beaver Farm, is located at 551 West Seven Stars Rd 19460, Phoenixville, PA, United States.

Homepage: www.camphillspecialschool.org

Report Year: 2015

AREA OF ACTIVITY

Camphill Special School is a nonprofit Pennsylvania Approved Private School and a Waldorf School accredited by AWSNA (Association of Waldorf Schools in North America) that offers day and residential programs for children and youth with intellectual and developmental disabilities. Currently, Camphill Special School is the only Waldorf School in the United States for children with developmental and intellectual disabilities. The mission of the organization is to create wholeness for children and youth through education and therapy in extended family living, through which the children and youth are better understood and their disabilities moderated. The aim is to unfold the potential of the children and to participate life in a full and meaningful way. The top priorities of

the Camphill community are to continuously improve the educational, residential and therapeutic services through diversified funding sources. The long-term goal is to prepare the students for the transition to adult life with diversified life skills learned through living in a sharing community.

In other words, Camphill Special School seeks to unfold personal individuality, interpersonal relationships and care for the environment through biodynamic farming. Biodynamic farming refers to a spiritual-ethical-ecological approach to agriculture, production of food and nutrition. Biodynamics has spread out to all continents and thousands of farms, vineyards and gardens in a myriad of ecological and economic settings. The core of biodynamic farming strives to create a diversified and balanced farm ecosystem leading to fertility and healthy produce. Special preparations ensure the restoration and harmonizing of the life forces of the farm improving the nutrition quality and flavor of the food. In fact, community supported agriculture (CSA) – a rapidly growing trend – was pioneered by biodynamic farmers. Often, biodynamic farmers cooperate locally in various ways: with surrounding farms, schools, and homes for social therapy and thus contributing to the Common Good.

The campus for the transition program, Beaver Farm, produces biodynamic organic meat, greens and eggs supplying both the main campus and the farm itself with top quality nutrition both for residential students, coworkers and employees of the organization. In addition, biodynamic farming offers the residential students with a variety of important life skills and meaningful land work.

Products / services	Proportion of revenue
Summer & extended school year	\$1,000,000
Tuition: Day students & School	\$4,500,000
Tuition: Residential students	\$2,500,000
Fundraising	\$500,000 – \$900,000

The tuition from day and residential students forms the largest share of the revenue at Camphill Special School. Through

THE COMPANY AND THE COMMON GOOD

Previously, Camphill Special School has not been connected to Economy for the Common Good. Nevertheless, on a small scale the Camphill community has lived the constitutional values of the Economy for the Common Good for over 50 years placing solidarity, dignity and cooperation to the center of daily life.

Your contact persons for questions related to the CG report at Camphill Special School are Sebastian Boele (leonard.boele@student.lamk.fi) Jan Goeschel (jgoeschel@camphill.edu) and the Director of Development Guy Alma (galma@camphillspecialschool.org).

Consultancy and Support

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Currently Camphill Special School is not connected to the local ECG chapters. However, Camphill's CGR is the first in the United States - a forerunner for the movement in North America. In addition, the community actively implements an alternative economic approach, associative economics that considers the individual needs of the community members. In other words, the financial approach for residential co-workers at Camphill Special is based purely on solidarity: those with larger families, in spite of work performance, receive more financial support. Thus the ECG values are implemented but not directly through the application of the framework itself.

Attach the matrix with results here

SELF-ASSESSMENT, NEGATIVE CRITERIA and AUDIT OPINION

You can make a self-assessment in the form of a table or enter the respective indicators or submit the assessment by filling out the Excel sheet provided.

The same goes for the negative criteria.

After you have received the audit opinion later on, please remove the self-assessment figures and enter the figures from the audit.

	Indicator	Self-assessment in %
A1	Ethical Supply Management	
B1	Ethical Financial Management	
C1	Workplace quality and affirmative action	
C2	Just distribution of labor	
C3	Promotion of environmentally friendly behavior of employees	
C4	Just income distribution	
C5	Corporate democracy and transparency	
D1	Ethical customer relations	
D2	Cooperation with businesses in the same field	
D3	Ecological design of products and services	
D4	Socially oriented design of products and services	
D5	Raising social and ecological standards	
E1	Value and social impact of products and services	
E2	Contribution to the local community	

E3	Reduction of environmental impact	
E4	Investing profits for the Common Good	
E5	Social transparency and co-determination	

NEGATIVE CRITERIA

Negative Criteria	I can confirm this	I cannot confirm this
No violation of ILO norms (international labor standards) / human rights	✓	
No products detrimental to human dignity	✓	
No outsourcing to or cooperation with companies which violate human dignity	✓	
No hostile takeovers	✓	
No blocking of patents	✓	
No dumping prices	✓	
No massive environmental pollution	✓	
No gross violations of environmental standards	✓	
No planned obsolescence (short lifespan of products)	✓	
No unequal pay for women and men	✓	

No job cuts or moving jobs overseas despite profits	✓	
No tax evasion	✓	
No return on equity above 10%	✓	
Disclosure of all subsidiaries	✓	
No prohibition of workers councils	✓	
Disclosure of all payments to lobbyists	✓	
No excessive income inequality within the business	✓	

Camphill Special School places people in the center of its operations. The wellbeing of students, staff and students is the guiding principle of operations and none of the negative criteria apply to the organization.

Sustainability at Camphill Special School

A1 ETHICAL SUPPLY MANAGEMENT

A1.1 Consideration of regional, ecological and social aspects or superior alternatives (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Regional, ecological and social aspects / superior alternatives are considered... (Relevance: high)	... selectively in cases of products with negative social and / or ecological effects (green electricity)	... in regard to some key P/S	... in regard to a large part of key P/S + in comparison very low consumption or clear reduction of critical materials with no superior alternative (see FAQs)	... in regard to all key purchased P/S ... + innovative solutions for avoidance of critical materials with no superior alternative

List of all externally procured products / services in % in terms of expenditure during report period

Item of expenditure + % of expenditures	% Of expenditures	Explanation and (social, ecological, regional) evaluation
Properties		New buildings at Beaver Farm use efficient geothermal wells for heating and cooling. Lighting is mainly LED-based with motion detectors.
Energy/electricity		Energy resources vary from gas, propane to electricity. Currently no eco-electricity. The new buildings are designed to carry solar panels.
Organic Farming		Production of organic beef, poultry, pork and lamb. In addition, a large variety of greens. Nearly all meat and greens at Camphill Special School are self-produced without pesticides or chemicals. Excess meat is sold locally.
Vehicle costs		Mostly low emission vehicle

		fleet (Toyota Yaris). The community members use actively car-sharing and residential staff does not have private vehicles.
Property maintenance		
Salaries		

Energy:

The current energy resources used at Camphill Special School are gas, propane, oil and electricity. The older oil heated houses built in the 1960s are currently inefficient in comparison to the new residential buildings, which meet high efficiency standards. The current electricity provider is PECO and the electricity is not from renewable energy resources. Long-term development plans include updating the insulation and heating in the older residential buildings. However, the development is gradual due to financial constraints.

At Beaver Farm, ecological sustainability is taken very seriously. Rain and storm water is collected and used for flushing toilets and washing laundry. Water from pathways and parking lots are captured and stored in built wetlands, which support the biodiversity at the farm. Rainwater from the barnyard is collected as well and used as a natural fertilizer in the biodynamic farming processes.

Critical materials:

Camphill Special School is based on intangible output – educational services. Thus, neither detrimental materials nor chemicals are used in the operations. Biodynamic farming is based on natural values without artificial or chemical pesticides. In fact, biodynamic farming is a balancing and healing process for the soil.

A 1.2 Active examination of the risks of purchased products / services and processes for achieving goal achievement (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Active examination of impact of purchased products / services and processes for ensuring goal achievement and extent and form of procedure for verification (Relevance: average)	Internal examination through actively sought information on the issue Integration of social and ecological aspects in contractual matters (Code of Conduct, Code of Ethics)	Internal audit in cases of risk and key suppliers Trainings (seminars, workshops, time budgets for discussions with experts) on the part of all employees involved in purchasing processes	Routine evaluation of social / ecological effects and alternatives Goal achievement is ensured through independent audit (e.g. P/S certified by quality seals, cooperation with NGOs)	Multi-stakeholder initiatives (e.g. with market partners, NGOs, etc.) regarding social and ecological aspects

Prompt questions

- Which social and ecological risks are evaluated systematically along the entire supply chain? Which social and ecological criteria are applied for selection? How are these criteria ascertained and examined? Do cooperation programmes with suppliers exist which address social and ecological aspects?
- Which proportion of goods and services is subject to consideration of which social and ecological aspects? To what extent are labels with a social and/or ecological orientation or comparable external forms of certification employed and if yes, which ones? Do any superior alternatives exist? If yes, which ones?

PLEASE PLACE YOUR OWN TEXT HERE

A1.3 Basic structural conditions for fair pricing (relevance: low)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Basic structural conditions for fair pricing (Relevance: low)	No purely price-driven supply processes (among others auctions, tendering processes) No bonus system for purchasers dependent on purchase prices	Long-term cooperative relationships are given preference over changing, cost-oriented ones	Evaluation of purchasers' behaviour through regular discussion with employees focusing on the challenges posed by ethical supply	Innovative supply structures (e.g., participation in alternative currency concepts, economic approaches of solidary agriculture, etc.)

Prompt questions

- In which areas of procurement are higher quality alternatives considered?
- What percentage of procurement does this entail?
- What conditions are set to encourage the purchase of higher quality products?

PLEASE PLACE YOUR OWN TEXT HERE

2-3 further statements which extend beyond the respective sub-indicators (if desired)

For each indicator you can also describe additional activities which extend beyond the sub-indicators.

B1 ETHICAL FINANCIAL MANAGEMENT

B1.1 Institutionalization (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Institutionalization (Relevance: moderate)	Anchoring of ethical financial management in mission statement	Implementation of ethical financial management in individual activities of the company ¹	Implementation of ethical financial management in a large number of the company's activities	Implementation of ethical financial management in all of the company's activities

Prompt question

- To what extent is ethical financial management anchored and implemented in our company? Since when and in what way?

Camphill Special School complies with all requirements set by the external auditors, but a specific ethical financial management is not implemented in the organization.

However, a code of conduct exists for the financial office, which includes factors such as confidentiality and responsibility. All externally set requirements are met, but without special focus on ethical aspects.

¹ E.g. ethics training for employees in financial controlling; topic-related information events for employees, etc.

B1.2 Ethical and sustainable quality of financial service providers (relevance: low)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Ethical / sustainable quality of financial service providers (Relevance: low)	Conventional bank with its own ethical / sustainable financial products (< 5% of credit or savings volume) No involvement in critical projects ²	Conventional bank with a wide range of ethical financial products (> 5% of credit or savings volume)	Bank predominantly specialized in ethical / sustainable financial services	Exclusively ethical / sustainable financial service providers

List of financial service providers

In % of revenue	Handled by the following financial service providers
Local Bank 1	
Local Bank 2	

Camphill Special School works mainly with local banks, which engage to the local community through sponsoring and other activities. The banking operations of Camphill Special School are limited to taking loans and making deposits to the banks. Due to this, banks are not chosen based on their financial portfolios. These local banks are not solely specialized in ethically sustainable financial services. Nevertheless, it is necessary to acknowledge the fact in the United States companies do not have easy access to ethical banks (such as Triodos Bank in Europe).

B1.3 Investments oriented to the common good (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Investments oriented to the common good ³ (Relevance: high)	Partially investments in ethical / sustainable projects but <u>not</u> according to the best-in-class approach	Predominantly investments in ethical / sustainable projects ⁴ Negative criteria + use of capital yields for social / ecological investments	Exclusively investment in ethical / sustainable projects Negative criteria + partial waiver of interest and/or dividends on investments	Exclusively investment in ethical / sustainable projects Shareholder advocacy + complete waiver of interest and/or dividends in cases of investments

List of capital investments

In % of investment	Handled by the following financial service providers

Prompt question

- How do we invest our reserve and monetary assets? Does this exclusively involve ethically sustainable projects with partial/complete waiver of interest?

Camphill Special School is a nonprofit organization, which maintains one to three months of operating reserves in certificates of deposits (CD) in a variety of different banks to spread the risk. The Camphill Special School itself does not invest any money to the markets and does not participate in speculations with futures or options.

³ E.g. through transparent financing policies of the bank, the definition of clear exclusion criteria on the basis of the Frankfurt-Hohenheim Guidelines, for instance, partners, customers, suppliers, no use of speculative financial derivatives, etc.

⁴ E.g. loans for ethical / ecological projects, investments in renewable energies, thermal rehabilitation, research and development oriented to the common good.

Camphill Special School invests its reserve assets through a nonprofit Beaver Run Foundation (a separate 501(C)(3)), which safeguards the assets of the organization. The Beaver Run foundation has its own guidelines concerning socially sustainable investments. The foundation provides loans and support for individuals and residential programs directed to young adults with special needs. It is essential to point out that Camphill Special School is a nonprofit organization and investments are mainly directed to the development of the school and its services. The service itself meets fully the characteristics of common good.

B1.4 Financing oriented to the common good (relevance: low)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Corporate financing oriented to the common good (Relevance: low)	No equity financing via financiers without employment in company ⁵	Attempts to finance via stakeholder ⁶ or through loans from banks which do not distribute profit	Successful initiation of financing via stakeholders or through bank loans which lead to partial waiver of interest	Interest-free financing mostly with the help of stakeholders or bank loans which no longer lead to interest on savings deposits

List of proportion of equity and borrowed capital

Equity	% of overall capital
Borrowed capital	% of overall capital

List of distribution of forms of financing / borrowed capital

In % of financing	Handled by the following financial service providers

Prompt questions

- Where does our borrowed capital come from? (breakdown in %) How high is our equity ratio?

⁵ E.g. negotiation of tradable shares, investments of silent partners with the intention of preparing an equity issue.

⁶ Employee and civic participation (e.g. local civic participation in the area of sustainable energy).

- How do we finance ourselves? How high is the interest and to what extent do we finance ourselves via our stakeholders?

Approximately 20% of the investments are directed to socially sustainable initiatives. These investments include funding organizations in the special needs care sector. In addition the Beaver Run foundation has invested in Camphill Special School and financed building projects, which improve the education and the living conditions of the residential students and co-workers. These investments can be considered socially sustainable. Especially the building projects at Beaver Farm can be considered both socially and environmentally sound – new buildings improve the life residential community members as well as the animals living at the farm.

Over two million USD are invested in a socially responsible manner – investments are screened to avoid investments in weaponry, cigarettes or to companies without sufficient responsibilities in terms of employees. The screen is regular and not specifically directed to environmental sustainability or microloans.

Camphill Special School has two sources of income: tuition and fundraising. Tuitions are divided to residential tuition, day student tuition and school tuition. The funding of Camphill Special School can be divided to public and private funding. Public funding consists of various school districts and governmental agencies whereas private funding refers to tuition fees paid by students' parents. In total, approximately 90% of the funding consists of tuition and the remaining 10% includes fundraising and other income sources. Camphill Special School does not finance itself through stakeholders.

The borrowed capital of Camphill Special School is used for financing acquisitions or buildings at the main campus or at Beaver Farm.

C1 WORKPLACE QUALITY AND AFFIRMATIVE ACTION

General remarks

General parameters

- Classification of entire workforce according to group of employees, employment status (type of work contract) and gender
- Times absent by group of employees and – if applicable – location, in inter-sectoral comparison
- Levels of hierarchy with number of employees per level and diversity parameters (proportion of females/disabled)

C1.1 Employee-oriented organizational culture and structures⁷ (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Employee-oriented organizational culture and structure ⁸ (Relevance: moderate)	Initial measures; planning of further measures (ideal: incorporation into overall concept) with concrete plan for implementation	Implementation of overall measures; clear measures to adapt structures, processes and mindset of managers	Overall measures are established and evaluated in terms of implementation and effect; evaluation results are incorporated and implemented	Overall concept ensured by evaluation is completely implemented and structurally anchored; all managers live an employee-oriented

⁷ Concretely in the dimensions of clarity concerning tasks and responsibilities (and their limits), culture of appreciation, management culture, constructive handling of problems, communication culture incl. employee surveys, trainings, advanced trainings.

⁸ Concretely in the dimensions of clarity concerning tasks and responsibilities (and their limits), culture of appreciation, management culture, constructive handling of problems, communication culture incl. employee surveys, trainings, advanced trainings.

				organizational culture
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Prompt questions

- How are employees trained in cases of internal change of workplace or new hiring?

Training of the employees depends on the groups of employees. Different groups include the medical office, administration, maintenance and the school program. The basic mandatory training for especially the program staff include CPR training, child abuse prevention training, first aid and crisis intervention courses.

For new aides and teachers for the school program mentorship, weekly conversations related to the daily work, and a paraprofessional training – an opportunity to deeply learn about working with children with special needs and understanding the various different therapies provided to the students. In addition, aides are recommended to participate to voluntary courses, lectures and workshops related to the field of work. The teachers are required to have a Waldorf education certificate or a curative education certificate. Residential co-workers and school aides have the possibility to be trained through Camphill Special School and after the curative program and degree certification start working as a faculty member of the school. This illustrates the training possibilities the organization offers for its employees. Thus, within the school program, educational possibilities are excellent.

Administrative staff has similar possibilities for training. However, they are often hired with at least the basic skills of that field of work. Especially the staff in the development office have the possibility to participate to college and university courses, either physically or online. Employees are provided with the possibility of participating to the activities of the school program or residential houses. At Camphill Special School, understanding and mutual commitment is valued very high and professional training is

one of the main advantages of the organization. Thus, it is essential for all of the employees to understand the different components of the community. The working environment and training possibilities have ensured a very long employee turnover.

Hosting of the four-year curative education program illustrates the commitment towards the residential co-workers. In addition, all of the working groups have an access to funds to support people in pursuing further training. Working groups also participate to yearly retreats and have a study component as a part of the weekly meeting.

- What degree of co-determination do employees have in regard to issues concerning their daily work? What decision-making power do they have? How high is the degree of self-organization? What are employees able to decide for themselves?

All of the employees and co-workers in their field of work make daily decisions about immediate matters. Trust is built and smaller decisions do not require the acceptance of the responsible manager or houseparent in charge of the residential house. The same processes apply to the school program and other fields of activity. Larger questions are discussed in local groups or in the Focus group after which they are further directed to a suitable group or the Beaver Run Circle. All of the working groups are managed by collegial approach and decisions are made through teamwork.

- What does the relationship between employees and their superiors in the company look like ideally?

The current relationship between employees and superiors looks currently very collegial. The decision-making structures are very flat and allow and the input of all employees and co-workers. In fact, joint participation to processes is very welcome in the community. Trust and honesty are very high within the community and the leadership is very fluid – responsibilities vary depending on the nature of the decision.

- What offers are made to employees in regard to targeted advanced training on the one hand and general professional development (e.g. career development programmes, mentoring, etc.) on the other?

- What training and advanced training programmes (including apprenticeship training) does the company offer and what distinguishes them?

The Camphill Academy, maintained by Camphill Special School, ensures the up to date skills of co-workers both in terms of daily care and inner development. The curative education program is a four-year program for the residential co-workers with the possibility to complete a debt-free bachelor's degree in collaboration with several universities. Providing free education for residential co-workers also illustrates that Camphill Special School is not only devoted to the highest quality of care but provides development opportunities for its staff.

- Do employees have the possibility to discuss their situation and their opportunities for development in the company and to give and receive feedback (e.g. in the form of discussions between employers and employees)?

Employees have at least one yearly review with their superior, which includes discussions of the future opportunities and the satisfaction of the current status quo.

How hierarchically structured is the company? What does the managerial structure look like? Which possibilities do employees have to bring up their concerns, wishes and complaints in the company?

The organizational structure is very flat and power distance very low, which ensures that employees have the possibility to bring up concerns on a daily basis. All of the managerial staff are residential community members, which means that they also share all aspects of life with the community – not only the administrative responsibilities. In fact, the residential community model ensures that power distance is extremely low and all community members are equal.

- Are employee surveys carried out? How and by whom are they organized and carried out? How does one proceed with the results and according to which criteria?

Employee surveys are not carried out concerning the wellbeing of employees. However on a day-to-day basis discussions are carried out and annual individual reviews with

employees. Within the internal groups, such as the teachers group, peer reviews are carried out. This is both an official measure, but also a supportive measure. Within the governing body, Beaver Run Circle, a survey was carried out in December 2014 concerning topics related to working time and the quality of community living.

- What is the procedure when problems arise? Which confidential contact points exist? Which possibilities for consultation such as supervision, mediation and coaching exist?

The employees and community members have access for supervision, mediation and coaching. Official procedures exist for a mediation process, but in most cases discussion in an early stage of a conflict solves the problem. In addition, peer support is widely available within the intentional community.

- What does the internal communication structure and information policy look like?

The internal communication flows from bottom to up. Decisions for example in daily care are done by co-workers, but bigger issues are directed to the local groups or finally to the Beaver Run Circle.

Parameters

- Average amount of time used for advanced trainings per employee per year, according to gender and group of employees (rough classification according to position in the company)

Classification of average amount for advanced trainings is specifically not available at Camphill Special School. However, all staff members, administration and co-workers have various possibilities for advanced training. Advanced training includes retreats, meetings, lectures and other courses.

C1.2 Fair employment and payment policy (relevance: moderate)

Evaluation table

Sub-indicator	First steps	Experienced	Advanced	Exemplary
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	(0 - 10 %)	(11 - 30 %)	(31 - 60 %)	(61 - 100 %)
Fair employment and payment policy (Relevance: moderate)	<p>Precarious employment circumstances only in cases of demonstrable operational necessity</p> <p>Predictive, transparent personnel planning in consultation with works council.</p>	<p>Possibilities for forms of contracts more favourable for employees are examined (internal check routine) and an implemented concept for sustainably positive workplace design for employees with short-term contracts exists</p> <p>Overall concept for integration of all groups of employees in the company (e.g. equal rights to voluntary company social benefits and assistance, coordination of procedures, dates and deadlines, communication paths).</p>		<p>Sustainable employment offers / perspectives for all employees, e.g. through inter-company cooperation</p> <p>Affirmative action in regard to possibilities for active participation, entitlement to company social benefits, etc.</p>
		<p>Transparent, binding pay scheme which is laid down in the company with the participation of employees (or their representatives)</p>		<p>Pay is perceived as fair by employees and it ensures a good life</p>

Prompt questions

- Does a transparent, binding pay scheme exist? How does this come about? In what way are employee representatives involved in laying down the pay scheme?

The transparency of the pay scheme depends on the groups of employees. In general, all information related to remuneration is confidential in the United States. In the residential staff, remuneration is transparent for those who live in the community. All legally required transparency requirements are disclosed.

- Which guidelines shape the company's employment policy? What role does internal qualification of employees (apprentices, skilled workers, advancement opportunities) play?

- Is the company's personnel planning communicated to the employees? Which measures are envisaged should the company's economic situation take a turn for the worse, in particular in regard to its employees?

The personnel planning are communicated clearly with the members of the community. The budgeting process is extremely proactive and large number of community members participates in the budgeting. In other words, the economic responsibility is not in the hands of few, but in the hands of the whole community. In case of a financial downturn, the economic responsibility is not only in the hands of the finance office, which states the needs for cuts in expenditures. In fact, the finance office provides the exact figures of the budget deficit and the question "how can we fix this" is asked from the community members. Instead of layoffs, savings are sought through a broad spectrum of smaller actions and efficiencies. Other actions include maintaining the current number of employees and new hiring is halted for a period of time. The global financial crises, which hit hard a number of Accredited Private Schools, did fortunately not cause any layoffs at Camphill Special School. In cases of economic downturn the goal is to maintain high quality standards for all of the community members as well as the day and residential students. This, however, requires the involvement of the community as a whole. In addition, Camphill Special School has monetary reserves and transitions related to the number of employees can be done within a longer period of time.

- Which voluntary company social benefits exist? Are these available to all employees in equal measure independent of their employment status and their tasks in the company?

Camphill Special School has a very clear guideline in terms of social benefits. In comparison to the regulatory social benefits, Camphill Special School provides generous benefits for all of its employees in an equal measure. The voluntary social benefits include: health benefits, long-term care, paid holiday, paid maternity and paternity leave as well as paid sick leave. In extraordinary situations, for example a personal employee tragedy, Camphill Special Schools continues paying full salary as long as it is feasible and needed. In other words, the organization is fully committed to the community and its employees. Other social benefits include a rich cultural life:

drama, musical performances, studies and lectures at the premises of Camphill Special School. Most of the performances are available for all of the employees and if through employees' own impulse, cultural possibilities are diverse.

PLEASE PLACE YOUR OWN TEXT HERE

C1.3 Occupational safety and workplace health promotion including work-life balance / flexible working hours (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Occupational safety and workplace health promotion including work-life balance / flexible work hours Relevance: moderate	Development of an overall concept for workplace health promotion including implementation plan Availability of flexible working hours and part-time models to support healthy work-life balance of employees Ergonomic workplaces, assurance of occupational safety	Implementation of overall concept for workplace health promotion to a substantial degree (at least 50%); employees can take advantage of concrete offers Utilization of flexible working hours and part-time models which help to promote employees' work-life balance possible for at least 50% of employees	Implementation of overall concept for workplace health promotion up to 75% and introduction of quality assurance measures; employees can take advantage of diverse, innovative offers Flexible working hours and part-time models for all employees are possible and supported in structural terms; home office options are supported if possible	Workplace health promotion is completely anchored in the company and integrated into the structures and procedures; executives act as multipliers Various work-time offers are structurally integrated and culturally accepted; organization-wide utilization (in hierarchically high positions and among men as well) is supported

Prompt questions

- How are working times organized? Do flexible working-time models exist? Which ones? Who decides when and how individual employees work? How high is the degree of self-organization? Do options for using a home office exist?

The working times depend on the groups of employees. Within the residential community, work is seen as a part of the life-sharing model. As a part of life sharing, working hours are not calculated due to the fact that life and work blend together. In terms of employees, work is either organized on hourly or monthly basis. However, the working hours of faculty staff varies depending on the school year. Most of the employees work a maximum of 40 hours per week. An important value of Camphill Special School is to maintain the health of its employees and to ensure that the working hours allow flexibility when needed. The possibility for distance work is limited to office staff. The residential co-workers, maintenance and faculty staffs have a limited access for home-office. On the other hand, the life-sharing model is blending work and home together, which allows a great deal of flexibility.

- How many days per year can employees take advantage of preventive emotional and physical health care? Which offers do they have to choose from?

Camphill Special School has its own medical office with nurses and a doctor.

- How safe and ergonomic are workplaces? Through which measures and procedures are optimal workplace safety and ergonomics obtained and maintained?
- Are workplaces accessible for the disabled?
- Which measures are taken to promote physical health? Is there a programme for preventive occupational health care? Is there a preventive occupational health care programme and if yes, what does it encompass?

Ask from Jan??

Parameters

- Number of occupational accidents, cases of long-term illness and early retirement as a result of inability to work broken down by group of employees
- Average amount of time used to take advantage of voluntary company preventive health care (physical and emotional) per employee per year, according to gender and group of employees

PLEASE PLACE YOUR OWN TEXT HERE

C1.4 Affirmative action and diversity (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Affirmative action and diversity (Relevance: moderate)	<p>Collection of qualitative and quantitative information in regard to diversity and determination of targets for promoting affirmative action and diversity</p> <p>Employment rate⁹: legal partial fulfillment of at least 75%</p> <p>Active engagement in affirmative action and diversity for all staffing</p>	<p>Overall concept for anchoring diversity and affirmative action in the company (incl. concrete implementation plan) exists</p> <p>Legal quota is fulfilled 100%, no equalization payments</p> <p>Adjusted search for personnel and staffing (underrepresented groups are given preference)</p>	<p>Overall concept for anchoring diversity and affirmative action in the company has been implemented in regard to key aspects</p> <p>Competence and motivation of executive personnel in regard to diversity and affirmative action are promoted forcefully and emphatically.¹⁰</p> <p>Number of women and minority employees (also in specialist and managerial positions) is above-average for the sector</p>	<p>Overall concept is implemented 100%, i.e., structurally anchored in all areas of organization and is backed and lived by all executive personnel</p> <p>Number of women and minority employees (also in specialist and managerial positions) is far above average for the sector</p>

⁹ In Austria and Germany, minimum quotas for employment of persons with disabilities exist. If these are not met, relatively negligible compensatory levies must be paid, which makes non-compliance easy. For this reason we evaluate quotas which lie below the legal regulation positively when first steps are made.

¹⁰ E.g. in the form of comprehensive advanced training measures (diversity training, affirmative action workshops, gender trainings) which aim to raise awareness for diversity and to establish affirmative action competency).

Prompt questions

- What significance does employee diversity have for the company? Are measures taken to promote diversity, in particular in the area of recruiting (e.g. anonymized application)? Are any specific measures taken for employees with special needs (e.g. “buddy programmes,” language development)?

Employee diversity plays a major role at the community – in 2015 Camphill Special School employs people from 22 different countries. The volunteer program and the Curative Education program provided by Camphill Academy consist mostly of a very diverse group of young people from all over the world. In the daily life, diversity can be seen through the freedom of different languages, cultures and religions. Diversity is not only limited to ethnic background: sexual orientation and socio-economic background do not play a role at Camphill Special School. In addition, the gender equality is embedded to the values of the organization including equal remuneration and possibilities to influence decisions.

- What measures are taken in the company to achieve gender equality between men and women? Is there equal pay for equal performance among men and women in all areas of the company and on all hierarchal levels? Do an equal opportunities officer, an equal opportunities report and gender budgeting exist? How high is the proportion of men/women in the company as a whole; how high is the respective number of executives? What advanced training measures directed towards gender issues exist and what do they encompass?

Gender equality is a clear value of Camphill Special School. The proportion of men and women depends on the groups of the employees. However, all of the employees carrying the title “director” are men. However, most of the directors are residential and do not necessarily receive a higher pay than women with a different job description. All of the major decisions are carried out in the Beaver Run Circle which consists of both men and women. **Ask Jan for a figure**

- What measures for employing persons with disabilities are planned and implemented? To what extent is the legal quota fulfilled?

ASK JAN

- Do anti-discrimination and awareness-raising trainings occur in this area?

ASK JAN

Parameters

- Fluctuation according to age group, gender as well as further diversity criteria (if applicable also according to branch offices)
- Return quota (from 12 months on after return to work)¹¹ after termination of parental leave according to gender
- Proportion of women of childbearing age who are promoted

PLEASE PLACE YOUR OWN TEXT HERE

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities, which extend beyond the sub-indicators.

¹¹ One can only speak of a return to work in any real sense if the legally prescribed retention period after parental leave is exceeded substantially and compatibility of family and work has proven successful to such an extent that the person does not give up her job within a year after returning to work.

C2 JUST DISTRIBUTION OF LABOUR

[2-3 substantial statements on each sub-indicator]

General aspects

Prompt questions

- How is working time / time off work defined in the company (specifically in single-person enterprises)?

Ask Claus

- What notion do employees have of meaningful use of working time? In your view, how could working time be best organized in the future?
- Do you trust your employees to manage their working time self-reliantly?

Ask Claus

- Are employee surveys on working time and working time models carried out?

C2.1 Reduction of normal working time (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Reduction of normal working time (Relevance: high)	Proportion of contracts with lump sum overtime payment approx. 50%; on average a maximum of 10 hours of overtime per month per employee First new hires due to reduction of overtime	Proportion of contracts with lump sum overtime payment approx. 75%; on average a maximum of 5 hours of overtime per month per employee New hires equivalent to reduction of overtime	No more contracts with lump sum overtime payment; no overtime on average per employee New hires correspond to reduction of overtime	Average working time per employee is approx. 10% lower than working times in the sector or a maximum of 38.5 hours per week. New hires made due to a general reduction of working time

Parameters

- Average working time per employee = ASK CLAUS
- Quota of all-inclusive work contracts
- Number of hours of overtime per employee

C2.2 Increase in proportion of part-time work models and use of temporary employment (with adequate pay) (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Increase in proportion of part-time work models and use of temporary employment (with adequate pay) (Relevance: moderate)	Up to 10% of employees can work part-time Temporary employment only for equal pay; proportion < 10% of all employees; temporary employment for one year at most	Up to 25% of employees can work part-time Temporary employment only for equal pay; proportion < 5% of all employees; temporary employment for one year at most	Up to 50% of employees can work part-time Temporary employment only for equal pay; proportion < 2.5% of all employees; temporary employment for half a year at most	More than 50% of employees can work part-time Temporary employment only for equal pay and if justified by operating conditions; temporary employment for half a year at most

Prompt questions

- Do you hire temporary employees? If yes, on what grounds?
- How high is the net pay of temporary employees in comparison to that of permanent employees?
- What differences in rights / duties exist between temporary and permanent employees?
- Ask all of these from Claus

Parameters

- Temporary employee quota
- Part-time quota
- New hires

PLEASE PLACE YOUR OWN TEXT HERE

C2.3 Conscious approach towards (life-) working time (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Conscious approach towards (life-)working time Relevance: moderate	Training and advanced training offers in self- and time management on a regular basis	Employee survey on "optimal" working time and working (time) models on a regular basis	4-day week (with full pay) upon reasonable request possible	Employees determine working time models self-reliantly

Prompt questions

- Does the formula "working time = life time" dominate in your company?
- Are advanced trainings on self- and time management offered?
- Ask Claus

In an intentional community, the life of residential staff blends together with work. The working hours are not calculated and work is not seen as an obligation, but a part of the community life. The non-residential staff has clear contracts with annual hourly limits (approximately 40h per week).

C3 PROMOTION OF ENVIRONMENTALLY FRIENDLY BEHAVIOUR OF EMPLOYEES

[2-3 substantial statements on each sub-indicator]

C3.1 Nutrition during working time (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Nutrition during working time Relevance: high	Initial approaches towards promotion of sustainable nutrition patterns (e.g. vegetarian options or special deals in biological restaurants)	Clear affirmation of sustainable eating habits (clearly reduced consumption of animal products in the works canteen)	Nutrition predominantly vegetarian / vegan + Foods predominantly local, seasonal and biologically certified + meat from local pasture grazing	Nutrition largely vegetarian / vegan + Foods predominantly local, seasonal, biologically certified; if possible from Community Supported Agriculture (CSA) + meat from local pasture grazing

Parameters / important data

The whole staff at Camphill Special School has the access for clean and healthy nutrition during workdays. The food is 80-100% organic and Beaver Farm produces most of the meat and greens with the help of the residential students. The milk, bread and yoghurt are purchased from the neighboring organic farms. Employees and students have the possibility to eat vegetarian food on a daily basis. In addition, gluten and milk free food is available when requested. Healthy nutrition plays an important role at the organization and foodstuff bought outside the farm is primarily organic. The

C3.2 Mobility to workplace (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Mobility to workplace Relevance: high	Initial efforts towards sustainable mobility policy (e.g. financial incentive systems for use of public transportation; established company car policy: < 130 gr. CO ₂ /km, trainings for fuel-efficient driving	Systematic sustainable mobility policy (e.g. where no public transportation is available: active car-sharing offers, employee parking spaces exclusively for car sharing, accessibility as an essential criterion for site selection, provision of company bicycles), participation in external bicycle initiatives	As a result of in-company incentive policies the majority of employees uses public transportation / bus / train / bicycle / car sharing, teleworking optional	As a result of in-company incentive policies almost all employees use public transportation / bicycle / car sharing or teleworking optional

Prompt questions

- What options do employees have to get to and from work in a more environmentally friendly way?

Most of the employees of Camphill Special School are residential co-workers and live either at the main Campus Beaver Run or at Beaver Farm, where the transition program is carried out. However, the office, maintenance and part of the faculty staff have to commute to the workplace. Due to the remote location and the state of public transportation in the rural areas of Pennsylvania, almost all of the employees are obliged to use cars. The organization does not have an official policy for hybrid or other environmentally efficient vehicles. Car sharing is up to the employees and utilized when feasible. Bicycling and walking to the workplace is not feasible due to the location and weather conditions, especially in the wintertime.

- What incentives for environmentally friendly mobility behavior does the company offer?

Currently Camphill Special School does not offer incentives for environmentally friendly mobility. Nevertheless, only the non-residential employees need to commute to work, which in fact comprises only of a small share of the total workforce.

PLEASE PLACE YOUR OWN TEXT HERE

Parameters / important data

C3.3 Organizational culture, awareness raising and in-house processes (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Organizational culture, awareness raising and in-house processes (Relevance: moderate)	Isolated attention to ecological aspects (e.g. newsletter, etc.) Management demonstrates ecological behaviour (e.g. no prestigious cars or exception regulations such as frequent air travel)	Isolated integration of ecological aspects into advanced training programmes Employees are involved in ecological decision-making processes (issues are raised at regular intervals, information events, signs in offices, etc.)	Integration of ecological aspects in advanced training programmes on a regular basis Employees are involved in ecological decision-making processes on a regular basis (e.g. ecological company suggestion system, budget for external ecological projects)	Institutionalized awareness programmes for every employee (e.g. routine surveys on / discussion of ecological behaviour; footprint workshops). Innovative approaches: e.g. "green social benefits"

Prompt questions

- To what extent do ecological aspects play a role in advanced training offers?
- Which awareness-raising measures are taken within this framework?
- Which strategy does the company pursue in regard to the ecological behaviour of its employees?

PLEASE PLACE YOUR OWN TEXT HERE

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

C4 JUST INCOME DISTRIBUTION

[2-3 substantial statements on each sub-indicator]

C4.1 Income divergence in the company (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Income divergence in the company (Relevance: high)	Maximum divergence: up to 20 employees: 1:8 20 to 200 employees: 1:10 over 200 employees: 1:12	Maximum divergence: up to 20 employees: 1:5 20 to 200 employees: 1:7 Over 200 employees: 1:9	Maximum divergence: up to 20 employees: 1:4 20 to 200 employees: 1:5 over 200 employees: 1:6	Maximum divergence: up to 20 employees: 1:2 20 to 200 employees: 1:3 over 200 employees: 1:4

Prompt questions

- How high is the divergence between the lowest and higher income in the company? (gross income incl. all benefits for full-time equivalent)?

The income divergence at Camphill Special School is less than 1:3. In addition, the minimum remuneration per hour is two times higher than the legal standards require. This illustrates that Camphill is responsible towards its employees.

A clear division between residential co-workers and employees has to be made. The basis of the financial approach of the community is based on Rudolf Steiner's statement called the fundamental social law. Freely formulated the main theory is that the wellbeing of a community is the greater the more the proceeds of each individuals work goes to the Common Good. In this model, each individual is supported by the work of

others. According to Steiner, this model only works if the community has a mission, an intentional purpose, and all of the members are subscribed to that mission.

In concrete terms the residential co-workers do not receive a fixed salary - work and pay is separated. The resources flow to those who need them and the salary is not based on the job description. This model sees that work is completed for the needs of the community. The foundation of the life need system bases in trust and solidarity – co-workers trust that their basic needs are met and when they change, the financial support changes accordingly. Families with greater financial needs are allowed to receive more, regardless of the title or work performance. The process involves all community members and financial matters are discussed and decisions are made together.

Consequently the aggregate financial needs of individuals are calculated and budgeted, similarly as the aggregate of employee salaries. However, the divergence of the residential program is much wider, but only due to the fact that single persons have lesser needs than families with several children. Furthermore, the life need system is created together with the community members who consider it fair. The life need system is not transparent to external people apart from the aggregate sum, which is required for the auditors of the organization. Within the community the system has been found very satisfactory, due to the fact that it takes individual needs into consideration. The life need system pools the income according to need and alters the motivation to work in a positive way.

C4.2 Minimum income (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Minimum income (Relevance: moderate)	Minimum income must be oriented to the living costs of a country or region (living wages). Reference values are 1,330 € (net) ¹² for Austria and Germany and CHF 3,500 (net) ¹³ for Switzerland.			

Prompt questions

- How high is the minimum income in the company and is it sufficient in relation to the cost of living in the region?

The lowest paid employee of the organization earns approximately \$1900 per month including a comprehensive health insurance. Compensation policies can be considered fair and in addition all employees receive a free health insurance. In terms of income, Camphill Special School is a responsible employer.

¹² Based on a one-person household. The value of a monthly net income of 1,330.00 € is oriented to the reference budget (i.e. "living wages") which is set up, e.g., by the ASB, (umbrella organization of officially recognized debt advice services: see extensive definition below).

¹³ The reference value was proposed by the Swiss pioneer companies. It takes into consideration that the Migros-Genossenschaftsbund, as one of the largest employers in Switzerland, has introduced a minimum wage of CHF 3,500.00. Moreover, a national referendum for legally anchoring a minimum wage of CHF 4,000.00 is in preparation. Compare the extensive argumentation formulated by the *Mindestlohn Initiative Schweiz* (Minimum Wage Initiative Switzerland) at: [link](#).

C4.3 Transparency and institutionalization (relevance: low)

Evaluation table (for orientation; delete afterwards)

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Transparency and institutionalization (Relevance: low)	Internal transparency of the 10 lowest and 10 highest incomes in the company	Living wages at all locations; additional public transparency on the basis of statistical unequal distribution measures ¹⁴	Binding definition of maximum divergence which strives towards an exemplary degree (see below)	Implementation of all goals, mutual determination of salaries by employees (see good-practice examples). Publication of all salaries

Prompt questions (for orientation; delete afterwards)

- Which information on salary structures is transparent for whom in the company?
- To what extent do all locations pay sufficient incomes?
- Are salaries determined by the employees / who determines the salaries?

The salary structures are currently only partially transparent. The need of salary structure transparency is acknowledged, and as of 2016 a base and increment system will be adopted for the program staff. However, the financial compensation system for residential coworkers and program staff are kept separate and are thus only transparent for each employee group. The salaries of administration and nonresidential staff are determined by industry averages and defined with the employee and management of the organization. Potential salary increases are reviewed on an annual basis.

¹⁴ Such as highest income, lowest income, median, proportion of total income earned by top 10% and by bottom 10%. After careful consideration, we determined that calculation of the Gini coefficient would take too much effort.

Transparency in terms of salaries requires thorough understanding of the life need system applied in the community. The residential co-workers and community members define their own financial needs together. The actual salary structures do not reveal the whole picture of the support – for example room and board as well as car usage are a part of the voluntary benefits of community members.

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

C5 CORPORATE DEMOCRACY AND TRANSPARENCY

[2-3 substantial statements on each sub-indicator]

C5.1 Degree of transparency (relevance: low)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Degree of transparency Relevance: low	Initial measures taken to ensure more transparency	Some critical data*1 are transparent	Key critical data are transparent	All data are transparent and available to all employees

*1: Critical data are, for example, investments in other companies and subsidiaries in tax havens, lobbying payments to political decision-makers / institutions (parties, associations)

Prompt questions

- How high is your degree of transparency?

Camphill Special School is a nonprofit organization and is obliged to disclose an Internal Revenue Service (IRS) form 990 entitled “return of organization exempt from income tax”. The form is public and allows reviewing the financial data of the tax-exempt organization. The disclosure of 990 is a governmental requirement and reveals a substantial amount of financial information.

- What percentage of critical data in particular (board minutes, salaries, internal cost accounts, decisions on dismissals, hires) are accessible to all employees inside the company?

In terms of internal processes and decision-making, the organization is relatively closed: BOD (Board of Directors) minutes and internal group minutes are not disclosed. On the other hand the services and day-to-day processes are very transparent and newsletters

are published on a regular basis. Information concerning hiring and firing are considered classified and employees or external parties do not have the access for that information.

C5.2 Legitimization of executive personnel (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Legitimization of executive personnel (Relevance: moderate)	Hearing / consultation when new executive personnel is hired	Right of veto for hiring of new executive personnel, in a test phase* 2 up to 25% elected	25-75% of executive personnel elected on a regular basis	76-100% of executive personnel elected on a regular basis

Prompt questions

- How is executive personnel legitimized? Who decides on hiring / promotions? To what extent do new employees participate in making such decisions? How transparent is the decision-making process?

New employees have a limited possibility to influence decisions related to governing of Camphill Special School. Becoming a member of the Circle requires fulfilling criteria such as having three years of living experience at the community. Thus, influencing major decisions requires at least three years of experience.

C5.3 Co-determination concerning fundamental decisions (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Co-determination concerning fundamental decisions (Relevance: high)	Hearing / consultation + justification, concept of democratic co-determination in place	Test phase, - 25% of all decisions are democratic, partially consensual, incl. those on profit distribution	25-75% of decisions are democratic, 25% of them consensual, incl. those on profit distribution	76-100% of decisions are democratic, at least 50% of them are consensual, incl. those on profit distribution

Prompt questions

- Which decisions are met in which body?

The decision-making processes are divided to different spheres. The Beaver Run Circle, a governing body of the community with over 30 members, makes decisions based on consensus. The Board of Directors (BOD), the body with the legal and fiduciary responsibility, makes decisions based on majority vote. The internal working groups all make decisions on consensus. However, the Beaver Run Circle makes all of the major governing decisions. Legal approval from the BOD has to be asked in decisions concerning the yearly budget and tuition fees as well as major building projects. The BOD also supports Camphill Special School especially in legal and fundraising matters.

Camphill Special School offers education but it is also an intentional community for share living. In concrete terms this means that the co-workers and their families live at the campus and major decisions affect not only their working environment but also potentially also the family life. Thus, all major decisions are made together with the community members. Co-determination within the organization can be considered excellent.

- Which decisions are made with employees being heard; which decisions do they participate in making; which decisions are made on the basis of co-determination; which decisions can they make themselves?
- How are mutual decisions made? What decision processes are there and what form do decision-making processes take (majority decision, systemic consensus, consent, consensus)?

C5.4 Employee co-ownership (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Employee co-ownership (Relevance: moderate)	Overall concept and self-obligation of previous owners; initial measures in this direction	Employees have up to 25% ownership	Employees have 25.1 to 75% ownership	Employees have 76 to 100% ownership

Prompt questions

- How much percentage of ownership lies in the hands of the employees? Which employee-friendly legal form exists (e.g. employee foundation, cooperative)? Under what circumstances can each employee become a partner? What efforts are made to make employees owners?

Camphill Special School is a nonprofit organization and does not have an owner. Due to this, employees cannot become partners or owners of the organization.

D1 ETHICAL CUSTOMER RELATIONS

[2-3 substantial statements on each sub-indicator]

General aspects

General Prompt questions

- What are our values / principles in regard to customer relations?
- How do we live these values / principles in various phases of sales? (product development / marketing – sales / after-sales service)
- How purposeful are our products / services? Do they fulfill essential needs and serve humankind / the planet or merely compensatory satisfaction? (cf. E1)
- How transparent are we in regard to our products / services?
- How high are the quality and service life of our products / services? (cf. D3)

The service quality of Camphill Special School can be divided to the school and residential programs. The values of the day student education rely on professionalism, friendliness and creativity, which build the trust and confidence of the children. The residential program provides a warm and caring environment with a constant group of co-workers taking care of the children. In comparison to other special schools, which provide solely academic work, Camphill offers a balance of arts, music, crafts and creative learning activities – fun. The cornerstone of the quality of services is based on curative education, which enables a deep inquiry to each individual child and their needs. Curative education, derived from Anthroposophy, seeks not only to meeting the daily needs but also to asking deeper questions related to the child. The teachers and co-workers have the task of self-development in order to then improve the care of the children. Striving towards curative education and self-development are the key drivers dividing Camphill Special School form other special school. The cornerstones of Waldorf education, head, hearth and hands describe the holistic approach the Camphill community actively implements.

The best indicator for quality measurement is to have an open dialogue with the parents and to make observations of the development on a regular basis. In addition, parents describe past experiences with the experience at the Camphill. In fact the word-of-mouth is a valuable intangible asset for the community and a good reputation provides a steady flow of new students.

D1.1 Total extent of ethical customer relations measures (ethical marketing + sales) (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Total extent of ethical customer relations measures (ethical marketing + sales) (Relevance: high)	Overall concept for ethical customer relations and self-obligation on part of management	Overall concept implemented at least 50%; clear measures taken to change structures, processes and mindset of employees; salary independent of sales figures	Overall concept implemented up to 75%; extensive measures taken to change structures, processes and mindset of employees	Overall concept implemented 100% and structurally anchored; all employees live the mindset of ethical customer relations

Prompt questions

- What are our values / principles in terms of customer relations?
- What is the basic concept of ethical customer relations? How do we attempt to anchor it in the company in terms of structures / processes / the mindset of our employees?

- How do we live these values / principles in the various phases of sales processes? (product development / marketing – sales / after-sales service)?

The customers of Camphill Special School are the day and residential students. However, due to the fact that they are not in the position to speak for themselves the customers can be considered as the governmental agencies, school districts and the privately funding parents. Therefore, Camphill Special School provides services as a contractor, in case the school districts are unable to provide an appropriate program for the children and youth. The nature of special education and residential programs require a formal relationship between the customer and the service provider. In other words, Camphill Special School has formal, legally binding contracts with its customers and clear requirements to fulfill educational deliverables such as the IEP's (individual education plan). The legally binding contracts pose limits the relationship with the customer, especially in terms of flexibility.

On the other hand, the students live in a sharing community with the co-workers and often live for years with the same caretakers. This allows the caretakers to build a close relationship with both the parents and the students. The benefit of this relationship is a dialogue with the caretakers and parents, which ensure the wellbeing of the student. Thus the customer relationship can be divided to two parts: complying with binding laws, deliverables and regulations as well as the more intimate caretaker – parent relationship. Often customer relationships are very close, caretakers and parents may be in close contact for years after the student has left the residential program.

The transition process from home to a residential program is designed so that it is as smooth for the families as possible. Visits, formal and informal are organized with the parents before the actual moving in. This illustrates, that the customer relations are built purposefully on openness and trust. In case of any complaints concerning the services, Camphill responds quickly and tries to solve the problem immediately.

Camphill Special School encourages the agency representatives to visit the community and meet the co-workers, staff and students and observe the daily routines. These actions build a strong relationship and openness towards the funding agencies and school districts.

Overview on assessment of measures

Marketing / sales measures	Percentage of marketing / sales budget

Ask about marketing from Guy or Claus

D1.2 Product transparency, fair pricing and ethical selection of customers
(relevance: low)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Product transparency ¹⁵ , fair pricing and ethical selection of customers (Relevance: low)	Concept for improvement of product transparency / fair pricing + ethical selection of customers	Product transparency lies above sectoral average Transparent price calculation Ethical evaluation of all customers	Product transparency lies far above sectoral average Appropriate prices in cross-sectoral comparison Exclusion of some unethical customers	+ (electronic) link to CG Report Exclusion of all unethical customers

Prompt questions

- How transparent are we in regard to our products / services?
- Which information on products / services is not transparent and for what reason?
- How do we calculate our prices and what aspects of this can we make transparent – price transparency?
- What constitutes a fair price for our products with adequate consideration to reserve assets / investments and the overall portfolio? How would customers / competitors judge our prices if all figures were disclosed?
- What are potentially unethical customers? How can we identify them and exclude them from our products / services? (non-cooperation)

¹⁵ This means information on ingredients, pollutants, hazards and user instructions according to the highest available standards.

The pricing of the organization can be considered low in comparison to other private special schools providing similar services. Tuition fees are public and comparison simple. The low prices are the consequence of the intentional community living, which contribute to lower expenses. The intentionally low total expenses of the community are directed straight to the prices of tuition. In comparison to the high quality of services the tuition fees can be considered ethical and fair – especially in comparison to similar programs.

Camphill Special School does not disclose any information concerning the prices. The pricing model is not transparent neither for customers nor the competitors of the organization. Thus customers and competitors do not have any access to the data on how Camphill Special School defines the pricing of the education and residential programs. Internally, the process behind the pricing includes budgeting the total expenditures, which is consequently divided by the number of the students. Budgeting the expenditures of the whole community effects the pricing of the education for day and residential students. Due to nonprofit auditing regulations, Camphill Special School is obliged to comply with certain transparency requirements in terms of spending.

The services Camphill Special School offers do not leave room for unethical customers. Parents allowing the high quality care for their children with special needs cannot be considered as unethical customers in any circumstances.

D1.3 Extent of customer co-determination / joint product development / market research (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Extent of customer co-determination / joint product development / market research (Relevance: moderate)	Initial measures towards setting up board of advisors + pilot projects Joint product development	Board of advisors in place, transparency of results + up to 25% of products jointly developed	Board of advisors = up to 50% implementation of recommendations + up to 50% joint product development	Board of advisors = up to 75% implementation, meetings at least once monthly + up to 75% joint product development

Prompt questions

- How do we involve our customers in product development?
- Which concrete possibilities for co-determination do our customers have?

The extent of co-determination depend

- In what respects can we improve our products / services through cooperation with our customers? Which potential does this have and how can we implement it concretely?

The IEP's (individual education plan) allow the dialogue between the customers and the educational representatives. On a yearly basis the parents, Camphill Special School teachers and the school districts meet and discuss the individual study plans of each student. The IEP meetings allow concrete co-determination with the customers. On a smaller scale parents may negotiate about the services within the legal framework Camphill has to comply with. An active dialogue with the parents, co-determination, allows continuous improvements in the daily care of the students.

List of customer co-determination

Type of decision	Who represented the customer group?	Who made decisions and in what manner?
Individual study plan	Parents, school district and teachers of Camphill Special School	Co-determination within the legal requirements for private special schools

D1.4 Service management (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Service management (Relevance: moderate)	Overall concept for service management + test phase, at least hotline	Complaints office in place; simple complaints process	+ comprehensive service measures	+ sanction measures in cases of complaints + transparent reporting

Prompt questions

- What is our service concept? What are our values regarding this?
- How do we ensure optimal service quality for our customers?
- How do we bind customers for as long as possible and promote referral marketing?

Camphill Special School focuses on providing curative education, which seeks to embed the arts of healing with educational forces. The concept was created by Rudolf Steiner and defines the values of the community. Curative education can be seen in the adapted Waldorf curriculum of Camphill Special School as well. Professional curative educators and long-term residential caretakers maintain an optimal service quality for the students.

D2 COOPERATION WITH BUSINESSES IN SAME FIELD

[2-3 substantial statements on each sub-indicator]

General aspects

General Prompt questions

- In which areas do we work together with other companies? In our own sector, in other sectors?

Camphill Special School cooperates with the local Waldorf School in the field of education. On the professional level Camphill is connected to the Association of Waldorf Schools of North America and to the Alliance of Approved Private Schools, where common issues are discussed in regard of special education system in the state of Pennsylvania. Camphill Special School cooperates also with private practitioners, which are specialized in finding suitable schools for each student. This relationship serves as a means for sharing information and building valuable relationships. In addition, the organization is active in cooperation with other Camphill communities locally and around the globe. On a local scale cooperation includes purchasing foodstuff from the neighboring farms as well as sharing know-how with other communities in a variety of different spheres. For example joint festivals are organized, which allow the students mingle and build new friendships in the local communities.

Cooperation with other special schools is limited, due to the different curriculums and methods of teaching. Thus within the sector cooperation is relatively limited.

What does it mean for our company to deviate from prevailing competitiveness and think in terms of possible cooperation?

D2.1 Disclosure of information + passing on of technology (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Disclosure of information + passing on of technology (Relevance: moderate)	Disclosure of financial and technical information	Comprehensive disclosure of cost calculations, sources of supply and technology	Additional: passing on of individual technologies at no charge	Complete transparency and open-source principle

Prompt questions

- To what extent is financial and technical information disclosed? In what form?

Camphill Special School discloses all regulatory financial reports. For example the 990 form includes a substantial amount of financial information.

- In which areas is knowledge passed on so as to promote mutual learning?

Camphill communities across the globe cooperate and share know-how and experiences. The experiences gained in each community are shared which provides a possibility for a mutual learning process. Information is passed on through conferences and annual meetings with other communities.

Camphill Special School is a part of the alliance for Approved Special Schools (APS), which aims at creating a dialogue with the lawmakers and enhancing the relationship between private schools in Pennsylvania. The school program at the Camphill is a part of Association of Waldorf School in North America (AWSNA). Passing of know-how is fruitful, in addition to educational services, also in the farming processes.

D2.2 Passing on of personnel, contracts and financial resources; cooperative market participation (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Passing on of personnel, contracts and financial resources; cooperative market participation Relevance: high	Cooperation exclusively upon request	Cooperation in marginal areas of business	Cooperation in entire field of business	Cooperation in entire field of business + participation in cooperative market participation

Prompt questions

- Which examples of solidary action among competitors do we find in our own company? Where do we stand on the issue of cooperative crisis management?
- Which possibilities for mutual financial support among competitors are implemented?
- Where is there potential for cooperation with our competitors so as to provide more for all of us?

Other special schools and Camphill communities are not seen as competitors at Camphill Special School. In the center of the organization are the people: students, co-workers and teachers. The wellbeing all residential students and families is the first priority. The aim of the organization is to provide the best care within its resources and if the needs of students are not met it is clearly communicated to the parents and suggestions to other residential programs are made.

Camphill Special School provides already funding for a local residential program, which illustrates that cooperation is not limited to sharing of know-how.

D2.3 Cooperative marketing (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Cooperative marketing (Relevance: moderate)	No discrediting of competitors	No mass-media advertising (TV, radio, billboards)	Co-establishment of a joint product information system (PIS)	Backing of sector initiative for ethical-cooperative marketing

Prompt questions

- What deliberations have been made concerning cooperative marketing with other companies?

Marketing information required here

- How could joint marketing benefit all of us? Has experience already been gathered in this respect? What are our apprehensions? What might be realistically possible?

Does CSS see potential in joint marketing?

PLEASE PLACE YOUR OWN TEXT HERE

Requires still more research

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

D3 ECOLOGICAL DESIGN OF PRODUCTS AND SERVICES

[2-3 substantial statements on each sub-indicator]

D3.1 In ecological comparison to P/S of competitors or alternatives, products / services have equal utility (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
In ecological comparison to P/S of competitors or alternatives, products / services have equal utility (Relevance: high)	Are characterized by a smaller ecological footprint or by initial approaches towards above-average ecological design	The company has a clear, easy to grasp strategy and takes recognizable measures toward ecologizing products / services	P/S far above sectoral average (e.g. BAT = Best Available Technology)	P/S are industry-leading (e.g. cradle-to-cradle)

Prompt questions

- Which ecological aspects are highly relevant for the products / services?
- Which measures are taken so as to gauge and reduce the ecological effects of products (energy, consumption of resources, emissions, biodiversity, durability, etc.) over the entire life cycle?
- Which ecological aspects are taken into consideration in designing services (ecological issues, ecological aspects in the customer sphere, etc.)?
- To what extent do products / services differ from those of competitors in terms of their ecological aspects?
- What are the direct effects (directly caused by our work, e.g. planning procedures conducted by architects) and indirect effects (indirectly caused by our work, e.g. housebuilding on the basis of a plan) of our products and services?

The main services of Camphill Special School are related to education. Farming is a part of the residential program, which is designed in an environmentally sustainable manner. The emissions created by the education are related to energy and water consumption as well as the school materials. Most of the employees of Camphill Special School are residential co-workers and live at the campus with the students. Thus, the main share of the employees does not need to commute to the workplace and most of the commuting employees live in the local surroundings.

The Camphill Special School aims at building environmentally efficient buildings. Efficiencies are sought through lowering the temperatures during the weekends. Hot water consumption is limited due to the fact that showers are not required in the school buildings. In the summer time the school is closed for nearly two months, which means that air-conditioning is not required.

The main challenges are related to the inefficient residential buildings, which are up to 60 years old and heated with oil and gas. The older buildings are gradually updated with newer and more efficient boilers, windows and roofs. All of the new buildings are designed to meet strict efficiency standards with preferably geothermal heating and cooling. Concrete actions include efforts to reduce water consumption, but with the special needs children hygiene is very important resulting to a heavy usage of washing machines and showers. However, the washing machines are both water and energy efficient models.

Gasoline consumption	Fuel efficient vehicles (i.e. Toyota Yaris)
Water consumption	Efficient nozzles in showers, efficient dishwashers & washing machines
Energy consumption	Switching off the lights after usage. LED bulbs.

Gas & oil consumption	Lowering the temperatures for school houses for winter weekends, avoiding excessive heating and cooling
Consumption of chemicals and excessive packaging	Ecologically safe cleaning materials are bought in bulk and existing container are refilled.

Ecological aspects are considered in the car fleet of Camphill Special School. Due to the nature of the service – education – minibuses and vans are required for transporting larger groups of people to a variety of different activities. The number of minivans have been decreased from five to two and been replaced by more fuel efficient vehicles. However, the co-worker cars (Toyota Yaris) are efficient with fuel consumption. Initiatives such as parking of the high emitting vehicles further away from the residential houses have been proposed but not actively implemented. This creates an incentive to use low-emission vehicles and the usage of high emitting vehicles becomes less convenient. In addition, shared cars are the only possibility for co-workers to get out of the campus – public transportation does not exist and distances for cycling are too long, especially in the winter time. Currently, Camphill Special School does not have hybrid or electric vehicles. Most of the vehicles of the organization are chosen by their fuel and cost efficiency. In general, the organization acknowledges the environmental aspects and seeks to be in tune with the natural environment. In fact the residential community model ensures that fuel emissions per person are low due to the fact that co-workers do not commute to the workplace. In terms of energy or fuel consumption, no recklessness can be seen.

D3.2 Sufficiency (frugality): active design for ecological utilization and sufficient consumption (relevance: moderate)

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
SUFFICIENCY (see excursus below): active design for ecological utilization and sufficient consumption (Relevance: moderate)	The company examines non-sufficient / potentially damaging areas of application for its products / D[3] (e.g. internal analysis of its own products / services) Products do not contradict a sufficient lifestyle	Initial measures for a sufficient lifestyle (application of exclusion criteria, P/S for ecologically oriented sales markets) are taken	The company promotes sustainable use actively through better conditions and services (e.g. price advantages, incentive schemes, longer warranty periods, inexpensive repair)	Comprehensive support of ecologically sufficient customer behaviour (price advantages & incentive schemes, repair, reuse and joint use as key component of the business model)

Prompt questions

- How are products and services connected with sustainable use and sufficient consumption?

In comparison to other special schools, Camphill can be considered sustainable in terms of ecological awareness. Aspects contributing to sustainability are locally grown organic food and biodynamic farming. In addition, core values of Camphill include an ecological mindset, including sufficient consumption. Externally procured products are bought in bulk, which reduces the need of packaging. In addition, Camphill has sorted and recycled its waste for decades.

**D3.3 Communication: active communication of ecological aspects to customers
(relevance: moderate)**

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
<p>COMMUNICA-TION: active communication of ecological aspects to customers (Relevance: moderate)</p>	<p>The company actively points out superior alternatives (including those of competitors) The ecological aspects depicted in communication are not misleading (see green-washing)</p>	<p>Explicit and comprehensive information on ecological and lifestyle aspects of P / S</p>	<p>Active feedback on ecological and lifestyle aspects is sought from customers (e.g. usage behaviour, potential for improvement, etc.)</p>	<p>Ecological and lifestyle aspects constitute a key part of customer relations</p>

Prompt questions

- Which ecological aspects are communicated to the customer?

The ecological aspects of the services are not directly communicated to the customers. The parents are aware of the organic farming and cooperation with other organic farms at the region. The output of education is intangible and does not directly cause ecological constraints.

More text required?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

D4 SOCIALLY ORIENTED DESIGN OF PRODUCTS AND SERVICES

[2-3 substantial statements on each sub-indicator]

D4.1 Facilitation of access to information / products / services for disadvantaged customer groups (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Facilitation of access to information / products / services for disadvantaged customer groups* (Relevance: high)	The company has identified the relevant disadvantaged customer groups and access to information is available for the most relevant groups	+ Sales personnel is trained in dealing with / finding solutions for the most relevant customer groups and adequate resources are put at their disposal for customer care + Solutions for the largest barriers for the most relevant customer groups exist and are employed (for example there is a social graduation of prices or adequate facilitation of access for the group of low-income households) + existing P/S are specially adjusted to the demands of the most relevant customer groups		

*Disadvantaged customer groups: for example low-income households, persons with learning disabilities, persons with physical impairment, the elderly, migrants, queer persons as well as NGOs, non-profit institutions, civic projects and initiatives. And also non-commercial institutions from the areas of education, health care and social services.

Prompt questions

In particular for B2C

- How do (potential) customers gain access to information, products and services of my company without encountering barriers? (in the 4 dimensions: physical, visual, verbal and cognitive)
- Which disadvantaged groups of customers could profit from my products and services? For which of these is my offer highly relevant?

- Have my products / services been tailored to meet the special requirements of this relevant group of customers?
- Which measures are implemented to enable this relevant group of customers to gain easier access to my products and services?
- What kind of facilitated access do I offer low-income households? Does a graduation of prices or an adequate offer exist?
- How high is the proportion of sales, marketing and product management resources which is generally used for the disadvantaged group of customers? Is this proportion higher than the share of sales which is gained from these customers?

The services of Camphill Special School are directed fully to the disadvantaged customer groups – children and youth with special needs. The mission of Camphill is to create wholeness for children and youth with intellectual and developmental disabilities. The services include moderating the disabilities through extended family living and various different therapies. The adapted Waldorf school curriculums from preschool to twelfth grade as well as various workshops ensure that the students are learning with their head, hands and heart. Students growing up in the community learn both scholastic subjects with hands-on practical and artistic work.

Due to the nature of the organization, physical, visual, verbal and cognitive aspects are taken into consideration. The school buildings are accessible for the physically impaired students.

Camphill Special School is a Pennsylvania approved private educational service provider. The state of Pennsylvania is obliged to fund the education, with specific requirements, until the age of 21. Without state approval the tuitions of private schools are financed through private funding, which limits the intake of students from low-income families. The public funding of Camphill Special School ensures a diversified group of students from a variety of socioeconomic backgrounds.

Furthermore, Camphill Special School provides scholarships and financial aid for approximately 18 students every year. In case the student is unable to receive public

funding and passes a financial screen proving that he/she cannot afford privately funded tuition, the student may be eligible for a scholarship offered by Camphill Special School ensuring free education. Camphill Special School provides also a graduation of prices for privately funded tuitions fees. One of the main reasons Camphill Special School completed the State approval process was maintain the balance with students from different income groups.

D4.2 Structures worthy of promotion are supported by sales policies (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Structures worthy of promotion** are supported by sales policies (Relevance: moderate)	Customers subject to structures worthy of promotion receive conditions and services which are relatively equivalent to those offered to large companies / buyers	+ special service measures support these customers + special conditions support these customers + other measures support these customers		

** Structures worthy of promotion: small and medium-sized companies (SME), regional companies and companies which are especially committed to the common good

Prompt questions

Exclusively for B2B

- Do market structures worthy of promotion (SMEs) and companies committed to the common good receive conditions which are at least equivalent to those offered to large companies? (measurability through calculation of sales results: do customers organized in group structures / large buyers provide the company with results equal to those provided by customers from the area of SMEs / companies dedicated to the common good)?

- Do these companies receive services (incl. customer services) which at least equal those provided for large companies in the customer sphere?

PLEASE PLACE YOUR OWN TEXT HERE

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

D5 RAISING SOCIAL AND ECOLOGICAL STANDARDS

[2-3 substantial statements on each sub-indicator]

D5.1 Cooperation with competitors and partners of the value chain (relevance: high)

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Cooperation with competitors and partners of the value chain (Relevance: high)	Initial pilot projects for joint development of higher standards with market partners (e.g. R&D cooperation) No major conflicts with civil society in regard to standards Active external communication of higher standards (e.g. website)	Routine mechanisms for joint development of higher standards established Higher standards are a key component of the company's communication policy	Self-obligation at sector level	Assurance and verifiability of higher standards (e.g. external audits and independent controls; cooperation with NGOs)

Prompt questions

- Which activities does the company engage in to raise social and ecological standards (e.g. cooperation with market partners, participation in labelling processes)? What do such measures entail in concrete terms?

PLEASE PLACE YOUR OWN TEXT HERE

Camphill Special School has a several of approvals and accreditations for the education program. The membership of the Association of Waldorf Schools of North America requires a number of social standards in order to fulfill the requirements of a Camphill community.

The ecological standards are the embedded to the daily life of the community. In concrete terms this can be seen in the locally grown organic nutrition and recycling.

Camphill Special School is committed to sustainable biodynamic farming. In fact, no pesticides are used and all food grown at the farm is organic. As a by-product, biodynamic farming nurtures the land itself and works as a healing process for the topsoil. Biodynamics can be seen as a standard for organic farming on a global scale.

As a member of the Association for Private Schools, Camphill Special School engages in processes related to the requirements of education in the State of Pennsylvania. Active participation can be seen as a process of joint development of social standards with other special schools in the region.

D5.2 Active contribution to raising legislative standards (relevance: moderate)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Active contribution to raising legislative standards (Relevance: moderate)	Transparent disclosure of political activities No resistance against higher social and ecological legislative standards	Commitment to higher legislative standards within the given sector (e.g. in cooperation with industry sector representative)	Cross-sectoral commitment to higher legislative standards (e.g. cooperation with NGOs)	Transparent lobbying processes which include key stakeholders (e.g. formulation of bills)

Prompt questions

- Which activities does the company engage in to raise legislative standards of a social and ecological nature (e.g. cooperation with NGOs, lobbying)? What do such measures entail in concrete terms?

PLEASE PLACE YOUR OWN TEXT HERE

Camphill Special School cooperates with the association of Approved Private Schools committing to higher legislative standards in terms of education.

D5.3 Range, content-related scope and depth (relevance: high)

Evaluation table (for orientation; delete afterwards)

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Range, content-related scope and depth (Relevance: high)	Concerns a marginal social or ecological aspect	Concerns a major social or ecological aspect Actual implementation of higher standards affects > 25% of revenue	Concerns several major social or ecological aspects Actual implementation of higher standards affects > 50% of revenue	Concerns all major socio-ecological aspects Raising of sectoral standards is an inherent component of the company's positioning (> 90%)

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E1 VALUE AND SOCIAL IMPACT OF PRODUCTS / SERVICES

[2-3 substantial statements on each sub-indicator]

E1.1 Products / services meet a basic need or serve the development of human beings / the community / the earth and generate positive use (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Products / services meet a basic need or serve the development of human beings / the community / the earth and generate positive use (Relevance: high)	Up to 25% of P/S meet a basic need or have a positive + proven impact on human beings / the community / the earth; a maximum of 25% of P/S have an inhibitive / pseudo / negative value	Up to 50% of P/S meet a basic need or have a positive + proven impact on human beings / the community / the earth; no products / services have an inhibitive / pseudo / negative value	Up to 75% of P/S meet a basic need or have a positive + proven impact on human beings / the community / the earth	Up to 100% of P/S meet a basic need or have a positive + proven impact and solve major societal problems

Prompt questions

- Which needs of the customer do the products / services (P/S) meet?

The services of Camphill Special School are directed to children youth and young adults with intellectual and developmental disabilities from the age of four to 22 years. The services fulfill the needs for education, improvement of social skills and practical skills as well as supportive therapies. Camphill Special School meets the needs of both day and residential students for the full academic year of 36 weeks. In addition, an extended four-week summer program is offered for those students with a high need of support.

The medica

- Which of the **nine fundamental human needs** (according to Manfred A. Max-Neef, see below) are fulfilled by the respective P/S in a singly positive, multiply positive or negative manner?
- Which type of **benefit creation** results from the P/S of the company? (see below)
- What type of need satisfaction do the P/S provide indirectly in view of the customer structure?
- In what way do the P/S serve the personal growth of human beings?
- In what way do the P/S help promote the community in the private and professional spheres?
- What relation do the products have to growth limits on our planet?

In addition to education, the services of Camphill Special School provide its students with a broad spectrum of life skills including independent living skills, communication abilities, socialization skills, domestic capabilities as well as leisure activities. The service meets the primary needs of its customers – learning and living in an intentional community. The services of Camphill Special School fulfill solely fundamental human needs through a non-profit model.

Helpful overview table

Top 5 offered products / services (% of revenue)	Does the P/S meet a basic need (sufficiently) and is it vitally important? (does it serve a simple life, a good life or is it a luxury?)	Positive impact on human beings / community / earth	Possible negative / actual consequential effect of P/S

Waldorf education from kindergarten to twelfth grade	Completely	Learning, growing up,	No negative impacts
Therapies: horseback riding therapy, music therapy, physical therapy, occupational therapy, speech therapy, anthroposophical therapy	Completely	Improving a variety of skills including sensory-motor processing, fine motor coordination and visual perceptual skills. Support and psychological wellbeing.	No negative impacts
Workshops: woodwork, farming, pottery, weaver	Completely	Improving life skills, providing meaningful work,	No negative impacts
Curative education program offered by the Camphill Academy	Completely	Training of professionals in the field of curative education. Best possible caretakers for children and youth with special needs	No negative impacts
Extended family living (residential program)	Completely	Integrating the lives of residential co-workers and students and creating a home far	No negative impacts

		away from home. Moderating the individual needs of each child.	
Pre-vocational transition program at Beaver Farm	Completely	Learning a variety of life skills through community living and contributing to biodynamic and organic farming.	No negative impacts
Healthcare: The services of nurses and a doctor visiting twice a week	Completely	Moderating the disabilities. Enhancing the health of all community members	No negative impacts
Volunteer management: A diverse mix of international young volunteers	Completely	Providing new experiences for young people and introducing the care of special needs students in community settings	No negative impacts

E1.2 Ecological and social comparison of products / services to alternatives with similar final benefit (relevance: moderate or high)

Evaluation table

Sub-indicator	First steps	Experienced	Advanced	Exemplary
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	(0 - 10 %)	(11 - 30 %)	(31 - 60 %)	(61 - 100 %)
Ecological and social comparison of products / services with alternatives of similar final benefit (Relevance: moderate or high)	Selective approaches: e.g. the company offers social and ecological niche products	The company offers above-average P/S in regard to social / ecological aspects	Considerably above sectoral average in regard to social / ecological aspects	In comparison with alternative, higher-quality P/S in terms of social and ecological aspects, e.g. energy, green electricity, mobility: train / bus / solar-driven vehicles

Prompt question

- How is the entire value chain to be assessed in social and ecological terms?
- Comparison of Camphill Special School to other organizations with similar output

In comparison to other Accredited Special Schools (APS) the main difference is the social setup. Camphill Special School is an intentional community and historically the all of the employees live at the campus village. This system has gradually changed in the past decades and the services are provided by an organization with two components: residential co-workers with their families and the nonresidential employees. In terms of social impact the Camphill community is very international with a constant flow of people from across the world. The flow of people, through residential co-workers, Camphill Academy students and volunteers ensure that the experiences of community living together with the children with special needs are spread across the world. This is a major social impact of Camphill Special School in comparison to other private schools. The ecological comparison is challenging, but the values of the community reflect an ecological mindset in daily practices. However the implementation of the ecological mindset is in some areas more advanced and some practices are more conventional than others.

The infrastructure of the main campus of Camphill Special School is relatively old. In comparison to other APS's, the infrastructure in terms of energy efficiency is most likely

inferior. The new buildings at Beaver Farm are most likely at least as efficient than the new buildings of a comparable APS.

From the financial perspective the income divergence in a normal APS is very large in comparison to Camphill Special School. The flat salary structures illustrate the values of the organization. The legal hourly wage requirement for a school aide in the region is \$7.25, but Camphill Special School pays its aides between \$14-16 per hour.

Comparable APS's pay around \$12 for the same work. In addition, employees receive family benefits such as health insurance, paternity leave and a paid holiday.

[2-3 further statements beyond the respective sub-indicators \(if desired\)](#)

[For each indicator you can describe further activities which extend beyond the sub-indicators.](#)

E2 CONTRIBUTION TO THE LOCAL COMMUNITY

[2-3 substantial statements on each sub-indicator]

E2.1 Achievements (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Achievements ¹⁶ (Relevance: high)	0 – 0.5 %	0.5 – 1.5 %	1.5 – 2.5 %	> 2.5 %

Prompt questions

- What form of societal commitment are we engaged in? How much money, how many resources / concrete efforts contribute to this? (compilation of a list of all activities with monetary dimensions)
- Do we cooperate with non-profit organizations?
- How high is the degree of self-interest which we take in these activities? Do we obtain added (consciously planned) benefit from our commitment? Which measures receive press coverage or are medially marketed?

Parameter

- What are the monetary dimensions of all measures (in % of annual revenue or of paid or billable annual workload)

Check these questions

¹⁶ Monetary dimension of all measures (% of annual revenue or of paid and billable annual worktime)

E2.2 Effects (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Effects (Relevance: high)	Isolated, noticeable effects, predominantly of a symptomatic nature	Intensified effects with no sustainability or initial measures with a broad impact	Intensified and sustainable effect in individual fields	Sustainable effect in several fields

Prompt questions

- What are the effects of our actions? Which societal effects do we aim to achieve (individual, structural)? Do our activities bring about sustainable changes or do they primarily alleviate symptoms?

Check these questions

E2.3 Intensity (relevance: low)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Intensity (Relevance: low)	Isolated measures, not institutionalized, low acceptance of responsibility	Individual measures taken on a regular basis, evolving strategy recognizable, responsibility recognizable	Comprehensive strategy, institutionalized implementation, far-reaching acceptance of responsibility	Practice accordingly for at least 3 years

Prompt questions

- How well are these issues anchored in our company? Who takes charge of the overall coordination and which area of the company is it assigned to (marketing, executive department, board)? Who decides on funding? How much experience have we gathered in this area already? How stable is our commitment?
- Does an overall strategy or vision for our voluntary commitment exist? What are our principals and particularities in this respect?

PLEASE PLACE YOUR OWN TEXT HERE

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E3 REDUCTION OF ENVIRONMENTAL IMPACT

[2-3 substantial statements on each sub-indicator]

E3.1 Absolute impact (relevance: moderate)

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Absolute impact (Relevance: moderate)	... knows the use of its P/S and the source of his consumables and production goods	+ knows its resource utilization and its emissions (OEF ¹ Guide points 4 and 5 or equivalent)	+ conducts OEF analyses on a routine basis (OEF Guide points 6-9 or equivalent)	+ publishes the data and enters into cooperation with other companies in the sector on the basis of the results

*1 e.g. www.radeltzurarbeit.at

Prompt questions

- Are environmental data recorded and published?

Data concerning energy, materials, emissions, mobility and water consumption are not actively measured or published at the organization beyond the cost components.

Data related to positive environmental impacts are not recorded. However, the farm belonging to Camphill Special School produces a variety of biodynamic organic food. The ecological mindset is clearly embedded at the organization, but the measurement of environmental data is limited. The organization has completed research regarding the carbon footprint in 2007. The concrete suggestions of the carbon footprint report limiting the consumption and emissions have not been actively implemented, apart from the cost driven improvements such as updating the inefficient cars to fuel efficient vehicles. The reduction of environmental impacts is mainly cost driven, but especially in building projects the water consumption and efficiencies are a prerequisite. Official emission/efficiency labeling processes are not carried out due to their high cost in the United States. The organization has acknowledged the in the environmental reporting sphere the current actions are insufficient. Interest and openness towards measurement systems are clear – daily environmental contributions are carried out without reporting.

The camphill community has recycled a variety of waste materials for over 25 years and consciously stabilized the flow of waste.

- What parameters are available for which ecological aspects and what has their trend been over recent years (use of materials, energy and water consumption, emissions, waste, mobility parameters)? Do these hold for the entire company or only for parts of it?
- Does a system exist which is used to determine ecological footprints

Apart from the Carbon Footprint report in 2007 Camphill Special School does neither collect nor follow the trends of resource consumption.

Parameters: list of all emissions / potential negative ecological effects (the more differentiated the better)

Aspect	Overall	Per employee	Sectoral comparison
Electricity / energy consumption in kWh			
CO ² emissions generated by heating / heat / other			
CO ² emissions generated by transport			
Water consumption in l/day or month			
Waste divided into emission classes in t			
Further emissions in corresponding units of measure			

The latest emission information of the organization is available from year 2007. It is challenging to estimate how the emissions have developed since.

E3.2 Relative impact (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Relative impact: In sectoral comparison, as far as the state of the art and legal requirements are concerned, the company lies (Relevance: high)	above sectoral average in regard to several ecological effects	above sectoral average, with clearly recognizable improvement measures, in regard to several ecological effects	above sectoral average, with clearly recognizable improvement measures, in regard to key ecological effects	far above average (innovation leader, sector leader, etc.) in regard to key ecological effects

Prompt questions

- How do we assess our ecological impact in a sectoral comparison? In what respects are we better than others? In what respect do we still have potential for development?

PLEASE PLACE YOUR OWN TEXT HERE

Camphill Special School has a long-term plan to replace and renovate the existing buildings on the main campus. The new infrastructure will be built as environmentally sustainable as possible, including storm and rainwater harvesting, within the financial limits. In addition, the ground and landscaping will include natural educational landscape, which enhances wildlife. During the autumn 2015 consultants will be hired to plan the long-term replacement and renovation project.

In the residential houses the main share of nutrition is local and organic and the Beaver Farm is used as a supplier of the food also at the main campus. The campus has its own store, which purchases all of its goods in bulk to reduce waste.

The aspects hindering the change towards new ecological standards are related to the resistance of change. In concrete terms these changes are related to convenience – buying small bottle of cleaning liquid is easier than refilling the same old bottle from a large container. It is clear that Camphill Special School has room for improvement in terms of ecological aspects. However, most of the renovation projects are expensive and require long-term fundraising.

Altogether Camphill Special School has 56 acres of land, with approximately 1,5 acres of biodynamic gardens. The whole area was converted from a conventionally farmed land to biodynamically and organically farmed land. Biodynamics is related to anthroposophy, which is connected to all of the services of the community. The non-chemical anthroposophic extended medicine and non-chemical biodynamic farming practiced at Camphill Special School can be seen sustainable in comparison to conventional farming and medicine.

E3.3 Management and strategy (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Management and strategy (Relevance: high)	... takes initial steps towards identifying key ecological effects and risks (clear responsibilities, institutionalized processes, identifiable environmental accounts	+ ... collects data on its environmental accounts in accordance with parameters and has an optimization strategy in place	+ ... as for box on left but long-term reduction / substitution strategies	+ ... as for box on left + clear assessment of “quartet of sustainability” in regard to environmental accounts

Prompt questions

- How are potentially detrimental environmental effects identified and avoided?
- Which concrete ecological goals and strategies exist?
- Which ecological aspects are actively controlled?
- Which measures are taken to reduce ecological effects?
- Does certification in accordance with ISO 14001, EMAS or equivalents exist?

PLEASE PLACE YOUR OWN TEXT HERE

Ask from Andreas

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E4 INVESTING PROFITS FOR THE COMMON GOOD

General aspects

General Prompt questions

- What is the goal of our company?
- What does “performance” mean for us?
- Should capital always fundamentally be allowed to demand growth?
- Which systemic consequences do returns on investments have (making money out of money with no work performance)?
- Do we see a connection between the habit of seeking returns on investments and the economy’s compulsion to grow?

E4.1 External dividend payout (relevance: high)

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
External dividend payout (Relevance: high)	5-year average: dividends not higher than inflation plus 5%	5-year average: Dividends not higher than inflation plus 2.5%	5-year average: Dividends not higher than inflation	No profit distribution to external owners

Prompt question

- Is profit distribution to external owners practiced; why?

Parameter

- How high is profit distribution to external owners on a 5-year average in % (in comparison to inflation)?

E4.2 Use of profits oriented to the common good

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Use of profits oriented to the common good (Relevance: high)	50-70% of profits (at least 50% of which are social-ecological investments)	71-80% of profits (at least 50% of which are social-ecological investments)	81-90% of profits (at least 50% of which are social-ecological investments)	91-100% of profits (at least 50% of which are social-ecological investments)

Parameters

- What percentage of profit is distributed to employees; what percentage is used to boost equity and what percentage is used for social-ecological investments?

PLEASE PLACE YOUR OWN TEXT HERE

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

E5 SOCIETAL TRANSPARENCY AND CO-DETERMINATION

[2-3 substantial statements on each sub-indicator]

E5.1 Transparency

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Scope of CG Report (Relevance: high)	CG Report with fewer than 3 substantial statements on each sub-indicator	CG Report with 3 substantial statements on each sub-indicator	Detailed description of each sub-indicator; direct link from cover page	+ all critical *1 aspects are named; direct link from cover page; active advertising of CG Report

*1: Critical data are, for example, investments in other companies and subsidiaries in tax havens, lobbying payments to political decision-makers / institutions (parties, associations)

If no CG Report was drawn up during the last year, the following assessment can be used for a sustainability report:

	First steps (0 - 10 %)	Advanced (11 - 30 %)	Experienced (31 - 60 %)	Exemplary (61 - 100 %)
GRI Level *2	GRI Level C	GRI Level B	GRI Level A	GRI Level A and Sector Supplement
Verification	Selectively, indirectly externally verified	External evaluation of risks	External verification of all key criteria, "low level of	External verification of all key criteria, "high level of assurance" + +

			assurance”	comprehensive cooperation with NGOs
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*2: On the basis of standards laid out by the GRI = Global Reporting Initiative – current standard in sustainability reporting

Prompt questions

- Did we publish a Common Good Report or a sustainability report during the last business year?
- How extensive was it and how was it assessed / evaluated / audited externally?
- How easy was it to find the CGR or the sustainability report on our website? How was it communicated to our stakeholders?

PLEASE PLACE YOUR OWN TEXT HERE

E5.2 Co-determination

Evaluation table

Sub-indicator	First steps (0 - 10 %)	Experienced (11 - 30 %)	Advanced (31 - 60 %)	Exemplary (61 - 100 %)
Type of co-determination + documentation (Relevance: high)	Reactive: hearing of complaints and reaction	Active: dialogue with relevant decision-makers of company + comprehensive documentation	Active +: consensus-oriented decisions, documentation with consequences is made accessible to public	Innovative: at least 50% consensual decisions
Scope of co-determination + stakeholders involved (Relevance: moderate)	Individual measures / projects over limited time period Some stakeholders involved	Repeated comprehensive co-determination processes The most important stakeholders	Routine involvement in cases of important issues / strategic decisions All stakeholders	Ongoing dialogue and co-determination in cases of key issues / strategic decisions All stakeholders

Prompt questions

- Who are our relevant stakeholders in the region and in civil society?
- What contact did we have to these groups and to what extent were they involved in decisions of the company?

PLEASE PLACE YOUR OWN TEXT HERE

List of forms of co-determination in the report period

Type of decision	Stakeholders involved	Who decided what and how?

2-3 further statements beyond the respective sub-indicators (if desired)

For each indicator you can describe further activities which extend beyond the sub-indicators.

PROSPECTS

SHORT-TERM GOALS

Which short-term goals do we pursue in implementing the common good economy (time period of 1 – 2 years)?

YOUR OWN TEXT COMES HERE

LONG-TERM GOALS

Which long-term goals do we pursue in implementing the common good economy (time period 3 – 5 years)?

YOUR OWN TEXT COMES HERE

DESCRIPTION OF THE PROCESS OF CREATING A COMMON GOOD REPORT

Who was involved in creating the CG Report and CG Balance Sheet within the company?

Name, position, connection to the company

YOUR OWN TEXT

Over what time period were the report and balance sheet drawn up?

How many hours were spend drawing up the report and the balance sheet?

How was it communicated within the company that the report and balance sheet were being created?

Date: month / day / year