

Sustainable Development Goals (SDG)

2018 Experts Meeting on Co-operatives Accounting and Reporting
June 25, 2018

Karen McCardle, CPA, CA, Director–Research, Guidance and Support



## **Co-operatives Role in Sustainable Vision**

- 8.5 billion people on earth by 2030
- 1.2 billion co-op members per <a href="https://ica.coop/en/facts-and-figures">https://ica.coop/en/facts-and-figures</a>
- Sustainability reporting in largest 300 cooperatives
  - 2001 2010 increase 1 to 22 reports
  - 2010 2013 decreased
- Sustainability reporting in Fortune 500 Index 82% of top 250 using GRI



## Millennium Development Goals 2015

#### **8 ASPIRATIONAL GOALS AND 15 YEAR EFFORT**

Sample of the success to inspire:

- people living in extreme poverty declined by more than half, (1990 – 1.9 billion to 2015- estimated 836 million)
- out-of-school children of primary school age worldwide fell by almost 50%, (2000 100 million to 2015- estimated 57 million)
- Maternal mortality fell by 45 percent worldwide, since 1990,
- Worldwide 2.1 billion people have gained access to improved sanitation





# United Nations Sustainable Development Goals (SDGs)





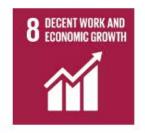


































#### $\equiv$

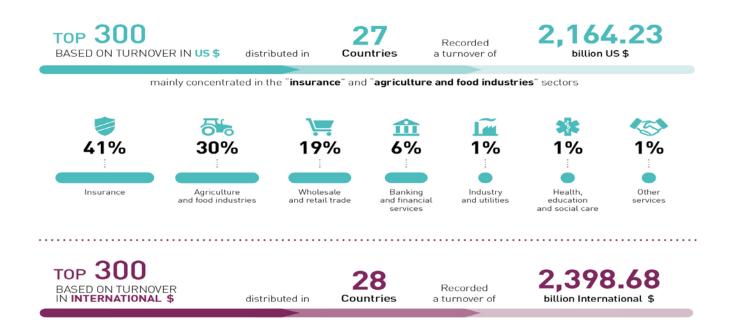
#### **GOAL 12 RESPONSIBLE CONSUMPTION AND PRODUCTION**

## By 2030,

- achieve the sustainable management and efficient use of natural resources
- halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses
- ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature



## COOPERATIVES 2017 ( 2015 DATA) - 300 KEY FIGURES 2017



Per International Cooperative Alliance -





Figure 11: Sample review of SDGs for a housing co-operative

UN Sustainable Development Goals	Focus by Housing Co-operative	Sample Indicators
End poverty in all its forms everywhere	<ul> <li>Housing co-operative seeks to provide adequate and affordable housing</li> </ul>	<ul> <li>Number of people for which housing is provided</li> <li>Average income of inhabitants of the housing</li> </ul>
End hunger, achieve food     security and improved     nutrition, and promote     sustainable agriculture	<ul> <li>Housing co-operative seeks to support urban and organic agriculture in the context of its housing projects</li> </ul>	<ul> <li>Number of families using urban agriculture sites</li> <li>Number of hectares of urban agriculture</li> </ul>
Ensure healthy lives and promote well-being for all at all ages	<ul> <li>Housing co-operative seeks to support healthy homes through the use of non-toxic fuels for cooking</li> <li>Supports the HIV/AIDS programs of partners</li> </ul>	Number of households using non-toxic fuels for cooking
Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	• N/A	• N/A
Achieve gender equality and empower all women and girls	<ul> <li>Housing co-operative supports efforts that promote the leadership and needs of women and girls</li> </ul>	% and number of women on board of housing co-operative
Ensure availability and sustainable management of water and sanitation for all	<ul> <li>Housing co-operative seeks to use rainwater and greywater collection and develop innovative wastewater treatment systems such as biogas digesters</li> </ul>	Number of houses using greywater collection
<ol> <li>Ensure access to affordable, reliable, sustainable, and modern energy for all.</li> </ol>	<ul> <li>Housing co-operative seeks to use renewable energy, such as photovoltaics</li> </ul>	Number of kW of photovoltaics installed



# Cooperative Principles and SDG the links

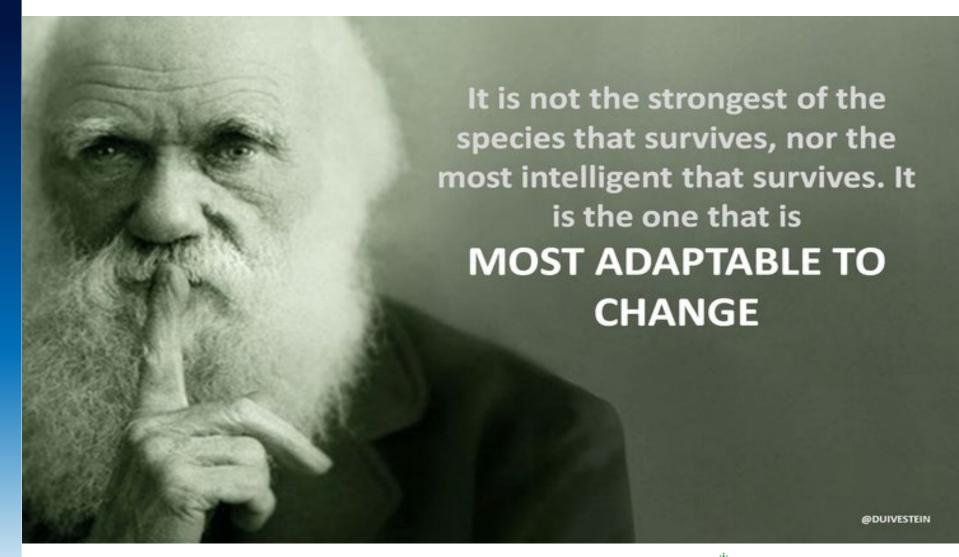


## **Shaping the Cooperatives Framework**

- What is the importance of a framework?
- Who are the primary users?
- What types of decision making will they be doing?



# **The Adaptation Imperative**





## Cooperatives... Global Influence



"Cooperative Identity" to become one of the best known ethical marquees in the world by 2020 - International Co-operative Alliance





### **Contact Information**

Karen McCardle, CPA, CA, Director – Research, Guidance and Support CPA Canada

Phone: 416-204-3465

Email: kmccardle@cpacanada.ca