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With thanks to



for their support developing this strategy

Foreword

Environmental, social and governance (ESG) are more than buzzwords or trends at Belong To – these values and commitments go to the very heart of what we do as an organisation.

We have developed this new ESG strategy to ensure that what we do and how we do it is the very best for the environment, our communities and other stakeholders including the general public who fund our work through state grants and fundraising income.

We work with and for LGBTQ+ young people – and their values are what inform everything about our organisation. Through this process, we have reviewed our processes, impact and plans so that we can align them closely with the expectations of our most important stakeholders of all – young people.

We understand that prioritising sustainability and ethical impact is crucial for the wellbeing of society as a whole – that the world is facing significant environmental and social challenges, and adopting sustainable and ethical practices is essential to ensure a more resilient future.

To achieve this, we have carried out extensive consultation with stakeholders, from the young people we work with, our staff, Board, funders and donors to volunteers, through workshops, surveys and interviews. This collaborative approach means that we have developed a strategy which is informed by a wide variety of perspectives, meets the expectations of our stakeholders in a holistic way and is both ambitious and achievable.

We have decided to create this ESG strategy aligned with the Global Reporting Initiative, an internationally recognised independent reporting framework, which ensures that our ESG reporting is clear, comprehensive and comparable with best practices in our sector, to ensure total transparency and accountability.

This strategy is the tangible outcome of our aspiration to become the first LGBTQ+ charity in Ireland to formally report in alignment with

esse standards. This represents the next phase of our dedication to sustainable and ethical practices. The development process leading to the final plans has brought us on a journey to identify where we can work to make the organisation better across these vital areas and build on what we have so far achieved in a strategic, actionable and measurable way, while contributing to broader global sustainability objectives.

I would like to thank everyone who contributed to the development of this strategy, primarily the team at Crowe Ireland for their pro bono support in guiding us through this process, in particular Hugh Sullivan, Sunniva Henden and Eimear Rodgers. They have made this an incredibly productive and ambitious journey for us and without them this work would not be what it is. I would like to thank the Belong To Green Team - Derrie Murray, Caroline Flynn, Stephen Cassidy, Róisín McGuigan and Kieran O'Donovan. And finally, the young people, supporters, staff and funders who participated in the consultation process.

We look forward to working with all stakeholders on the implementation of this strategy – and meeting the ambitious targets that we have set for ourselves over the coming years for the LGBTQ+ young people we work with, the communities we interact with and society as a whole.

In Pride,

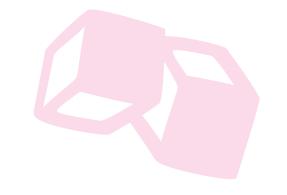


Monne Grittith

Moninne Griffith (she/her) CEO, Belong To

Foreword 3

Introducing our ESG Strategy



We are Belong To – the national LGBTQ+ youth organisation

Since 2003, Belong To has been supporting LGBTQ+ young people aged 14-23. We do this by providing safe and fun spaces for young people to meet, by providing individualised support with professionals such as youth workers and by supporting young people in groups, as well as education and by creating resources for LGBTQ+ youth. The goal is for any young person who gets in touch with Belong To to feel accepted, safe, and valued.

The two main places that young people spend time are in school and at home. Belong To runs programmes aimed at educators, schools, parents and carers so that important adults in young people's lives can understand and embrace their LGBTQ+ young people. Belong To also leads a national network of LGBTQ+ youth groups, supporting youth workers across Ireland to learn from each other and implement best practice. The organisation works alongside employers, health and social service organisations to help ensure they are doing the best they can for LGBTQ+ young people.

While Ireland has made significant progress in addressing systemic discrimination, this work is not yet done. Belong To works with the government and allies to make the changes needed for Ireland to be a society that protects, values and celebrates LGBTQ+ young people – the goal that Belong To, young people, and our allies and partners are working towards.

Belong To's ESG Strategy

Belong To recognises that young people today are deeply invested in shaping a better, more sustainable world. With growing concerns about climate change, social equity and long-term economic resilience, prioritising sustainability isn't just the right thing to do, it's essential for securing a future that works for everyone. That's why Belong To has developed its own ESG strategy, aligning with the values of a new generation and taking meaningful action to build a fairer, greener and more responsible society.

ESG stands for Environmental, Social, and Governance. It is a framework that allows for the evaluation of how organisations manage its environmental impacts, relationships with employees, communities and stakeholders, as well as internal governance systems. Belong To has chosen to create an ESG strategy to showcase dedication to sustainable and ethical practices, ensuring accountability and transparency.

The strategy will guide efforts towards targets and, by committing to ESG principles, Belong To aims to build a more resilient and equitable future, aligning operations with the values and expectations of stakeholders. A significant amount of research and stakeholder engagement has informed the strategy's development.

Developing this ESG strategy is aligned with Belong To's 2025 – 2027 Strategic Plan, which includes the following goals:

Goal 1

Provide innovative, responsive youth work that supports LGBTQ+ young people to be equal, safe and thriving, and assist other youth services to do the same.

Goal 2

Creating spaces so every young person feels safe and supported in their communities.

Goal 3

Driving change and equality through advocacy, research and campaigns.

Goal 4

Invest in our people, systems and sustainability to achieve our vision.

Our Vision, Mission and Values

Our Vision

We see a world where LGBTQ+ young people are safe to shine and can confidently shape their own futures.

Our Mission

We work with and for LGBTQ+ young people to create a society where we all belong.

Our Values

Our values are the foundation of who we are and what we stand for. They reflect not only our beliefs but also the shared principles that we aspire to see brought to life through our work.

- Welcoming
- Trustworthy
- Rooted in experience
- Courageous
- Inclusive and diverse
- Strategic



How We Developed our ESG Strategy



The development of Belong To's Environmental, Social, and Governance (ESG) Strategy follows a comprehensive, multi-step process designed to ensure alignment with an internationally recognised reporting framework while actively incorporating insights from employees and key stakeholders. To enhance credibility and consistency in reporting, Belong To has aligned its ESG strategy with the Global Reporting Initiative (GRI) Standard, a globally recognised framework that offers a methodology for measuring and disclosing sustainability performance. This alignment reinforces Belong To's commitment to responsible business practices and transparent ESG reporting.

The strategy development process includes a materiality assessment, gap analysis, stakeholder engagements and an ambition workshop, ensuring that Belong To's approach is both strategic and actionable. By integrating these elements, Belong To builds a robust, datadriven ESG strategy that reflects its operational priorities while contributing to broader global sustainability objectives, including the United Nations Sustainable Development Goals (UN SDGs).

The Global Reporting Initiative Standards

GRI

The Global Reporting Initiative (GRI) is an internationally recognised independent reporting framework

designed to help organisations like Belong To, to understand, measure and communicate their environmental, social and governance (ESG) impact. By providing a structured set of reporting requirements and disclosures, the GRI enables organisations to present their sustainability efforts in a transparent, consistent and accountable way.

For Belong To, aligning with the GRI framework ensures that its ESG reporting is clear, comprehensive and comparable with best practices. By following these standards, Belong To can effectively communicate its commitment, performance and sustainability goals to staff, stakeholders and funders.

The Three GRI Modules

The GRI is a modular system which is divided into three series of standards:

1. GRI Universal Standards

These outline fundamental principles, reporting requirements, and general disclosures, ensuring consistency and removing ambiguity in ESG reporting. These standards guide companies in structuring their reports, defining material topics and engaging stakeholders effectively.

2. GRI Sector Standards

Designed for specific industries, these standards lay out sector-specific disclosures and guidance to address the most significant ESG impacts relevant to each sector. They help organisations focus on industry-specific risks, opportunities and sustainability challenges. There is currently not a sector standard available for charities, as GRI is currently developing sector standards focusing on those with the highest emissions. A sector specific standard will be developed with time.

3. GRI Topic Standards

These cover specific ESG issues, such as climate change, labour practices, or supply chain management, allowing organisations to report on their most material sustainability topics.

By providing detailed disclosure requirements and metrics, these standards enable businesses to present data-driven insights, measure performance effectively and demonstrate accountability on key sustainability matters.

Each of the GRI standards contains distinct disclosures which offers organisations a structured framework for reporting on their sustainability performance and impact. In the case of Belong To, an assessment determined that the GRI Universal Standards are the most suitable choice. Currently, there are no sector standards available that specifically apply to Belong To's industry. However, by aligning with the Universal Standards, Belong To ensures that its ESG reporting follows a globally recognised framework while maintaining the flexibility to adopt a sector-specific standard for charities when one becomes available in the future. The decision not to adopt a Topic Standard was driven by Belong To's strategic objective to take a holistic approach to ESG reporting. Rather than focusing on a limited set of sustainability issues, Belong To aims to align its reporting across a broad range of ESG topics, ensuring comprehensive transparency and accountability in all key areas of sustainability.

UN Sustainable Development Goals

When evaluating the most appropriate reporting frameworks for Belong To, the GRI standards emerged as the best choice partially due to its strong alignment with the United Nations Sustainable Development Goals (UN SDGs). The UN SDGs consist of 17 global objectives established by the United Nations to address critical social, environmental and economic challenges, including poverty, inequality, climate change, peace, prosperity and sustainability. The GRI standards supports the UN SDGs through ongoing collaboration with the UN, national and regional governments, and international organisations. By integrating these global goals into sustainable reporting, the GRI ensures that organisations can measure and disclose their contributions in a way that aligns with international best practices. This policy-driven approach strengthens Belong To's role in advancing the UN SDGs while fostering more responsible and impactful practices.









Materiality Assessment

A materiality assessment is a process that enables Belong To to identify, evaluate and prioritise Environmental, Social and Governance (ESG) issues most relevant to the charity and its stakeholders. These issues, known as 'topics' within ESG reporting, form the foundation of a meaningful and accessible sustainability strategy. The process ensures that Belong To's sustainability efforts are targeted and impactful by assessing its operations, and broader societal and environmental impacts. By conducting a materiality assessment, Belong To can determine which ESG issues are most significant and where it can drive the greatest positive change. Additionally, aligning the ESG strategy with strategic objectives, voluntary regulatory requirements, and global sustainability goals, strengthens the charity's ability to contribute meaningfully to sustainable development.

Material Topics

Material topics are essential to ESG reporting, as they identify the areas where Belong To has the most significant influence. By highlighting key impacts, they allow Belong To to communicate its sustainability performance, challenges and contributions in a way that is both strategic and actionable. The GRI standards provide a framework for identifying and categorising these material topics, dividing them into thirty-two key areas across economic, environmental and social dimensions. Belong To's materiality assessment evaluates the significance of each topic based on its potential impact on business operations, stakeholder interests and sustainability performance.

By focusing on material topics, Belong To ensures that its ESG reporting encompasses both a compliance-driven approach and informed decision-making, allowing for continuous improvement, and long-term sustainability.

This approach allows Belong To to convey clear information to stakeholders while reinforcing its commitment to ethical governance practices.

The full list of topics within the GRI Standard is outlined in the table on the right.

Gap Analysis

The GRI standards provide a comprehensive framework for ESG reporting, outlining a set of disclosure requirements across the various topics outlined above. To align with these standards, Belong To must report on the specific information required for each material topic. The purpose for this assessment is to establish a baseline of Belong To's current alignment with the GRI standards. This serves as a foundation for the ESG strategy, identifying key areas where improvements are needed to ensure compliance when reporting.

In collaboration with Belong To, Crowe conducted a detailed evaluation of the GRI reporting requirements. A breakdown of all the disclosure requirements was developed, allowing for a structured assessment of Belong To's existing reporting practices. Each disclosure requirement was evaluated and assigned a RAG (Red, Amber, Green) rating, indicating the level of alignment with GRI:

The tool containing the GRI topics, requirements, and RAG scoring will serve as a continuous tracking mechanism, updated regularly to reflect Belong To's progress in ESG reporting. This structured approach ensures that Belong To can systematically enhance its sustainability disclosures, aligning more closely with GRI Standards and global best practices over time.



Category	Topics
Cross Cutting	GRI 2: General Disclosures 2021
	GRI 3: Material Topics 2021
Economic	GRI 201: Economic Performance 2016
	GRI 202: Market Presence 2016
	GRI 203: Indirect Economic Impacts 2016
	GRI 204: Procurement Practices 2016
	GRI 205: Anti-corruption 2016
	GRI 206: Anti-competitive Behavior 2016
	GRI 207: Tax 2019
Environmental	GRI 101: Biodiversity 2024
	GRI 301: Materials 2016
	GRI 302: Energy 2016
	GRI 303: Water and Effluents 2018
	GRI 305: Emissions 2016
	GRI 306: Effluents and Waste 2016: Spills
	GRI 306: Waste 2020
	GRI 308: Supplier Environmental Assessment 2016
Social	GRI 401: Employment 2016
	GRI 402: Labor/Management Relations 2016
	GRI 403: Occupational Health and Safety 2018
	GRI 404: Training and Education 2016
	GRI 405: Diversity and Equal Opportunity 2016
	GRI 407: Freedom of Association and Collective Bargaining 2016
	GRI 408: Child Labor 2016
	GRI 409: Forced or Compulsory Labor 2016
	GRI 410: Security Practices 2016
	GRI 411: Rights of Indigenous Peoples 2016
	GRI 413: Local Communities 2016
	GRI 414: Supplier Social Assessment 2016
	GRI 415: Public Policy 2016
	GRI 416: Customer Health and Safety 2016
	GRI 417: Marketing and Labelling 2016
	GRI 418: Customer Privacy 2016

ESG Targets

Overview

Setting ESG targets is a key step in aligning Belong To's operations with long-term sustainability and good governance practices. These targets provide a structured framework to drive measurable improvements, ensure transparency and demonstrate a commitment to creating positive environmental and social impact while maintaining strong governance standards.

The establishment of Belong To's ESG targets was guided by a robust and inclusive process, ensuring the targets are both ambitious and achievable. Belong To engaged with key stakeholders, including employees, funders and volunteers, through workshops, surveys and interviews. This collaborative approach has allowed Belong To to identify the most material ESG issues relevant to our organisation and industry, ensuring the targets reflect both internal priorities and external expectations.

Beyond meeting regulatory requirements and stakeholder expectations, ESG targets deliver tangible benefits, such as improved operational efficiency, enhanced risk management, strengthened stakeholder trust and increased resilience against future challenges. By embedding these targets into the ESG strategy, Belong To not only contributes to a more sustainable future but also reinforces its long-term success and value creation.

This section will outline Belong To's ESG targets in detail, highlighting the rationale behind them and how progress will be measured and reported.

Environmental Targets

When setting their environmental targets, Belong To looked at what was most important for their stakeholders such as staff, service users, volunteers and funders, and the different aspects of the GRI environmental reporting which could benefit from improvements.

In the short term, there will be a focus on measuring emissions initially to gain a better understanding of where the largest impacts are to then set targets which will be best suited for Belong To's daily operations and site management. These will be focused on Scope 1 and 2 emissions.

Following from the short term, Belong To will then seek to reduce emissions in the medium term, and will focus this effort around their sites. The offices are rented property, however, environmental sustainability will be prioritised in the development of the proposed new youth hub. Furthermore, the survey conducted with staff and volunteers showed a clear desire to improve recycling and reduce waste. This would include both waste from daily operations and the waste stemming from old paper and plastic material and merchandise (posters, pamphlets, lanyards, etc.). Following on from this, Belong To will hold annual waste awareness campaigns which will provide staff with an understanding on how to ethically handle and recycle any waste.

In the long term, Belong To will prioritise the measurement and management of Scope 3 emissions to gain an understanding of its total carbon footprint, recognising that Scope 3 emissions often represent the largest proportion of an organisation's overall emissions. Belong To will conduct a set of initiatives such as an employee commuting survey and supplier environmental surveys to collect and analyse the needed information. Based on these findings, Belong To will establish clear and measurable ambitions for reducing Scope 3 emissions, aligning with its broader sustainability strategy. This approach will support informed decision-making, drive meaningful carbon reduction initiatives, and reinforce Belong To's commitment to environmental responsibility and corporate sustainability.

Scope 1 emissions are direct greenhouse gas emissions from sources owned or controlled by a company, such as fuel combustion in company vehicles or boilers.

Scope 2 emissions are indirect emissions from the generation of purchased electricity, steam, heating and cooling consumed by a company.

Scope 3 emissions are all other indirect emissions in a company's value chain, including those from suppliers, business travel, employee commuting and the use of sold products.

Social Targets

As a not-for-profit working to create a society where everyone belongs, Belong To has already established a set of social targets that are actively pursued. The ESG strategy seeks to build upon these existing commitments by introducing a more structured framework, ensuring the charity has the internal capability to approach its goals in a systematic and measurable manner. This strategy aims to provide a clear pathway towards achieving Belong To's social ambitions, reinforcing accountability and progress in line with its broader commitments.

In the first year of the strategy, Belong To will focus on enhancing the charity's appeal as an employer by maintaining its employee engagement survey and taking proactive steps to address any areas identified for improvement. This will ensure that staff and volunteers feel valued and supported in their roles. Additionally, in alignment with GRI standards, Belong To will in the short term begin to track and report the number of training hours completed by both staff and volunteers, establishing a foundation for continuous learning and development.



Over the medium term, the organisation will prioritise embedding a clear understanding of ESG principles across all teams. This will be achieved through training sessions and workshops, ensuring that all staff and volunteers gain an understanding of ESG within Belong To's operations. Regular updates on ESG strategy developments will also be incorporated into team meetings, fostering ongoing awareness and engagement.

In the long term, Belong To's key social objective is to generate a meaningful and lasting impact on the local community through the establishment of a new youth hub. To measure progress effectively, the organisation will first assess the current impact of its youth services, setting a baseline against which future improvements with be evaluated.

Environmental Targets

Outcome	Goals	How we measure this	When we will achieve it
Short term: Belong To will have understanding of current environmental impact (baseline)	Measure Scope 1 and 2 emissions	Measure 100% of Scope 1 and 2 emission sources.	2026
Medium term: Belong To have reduced waste	Conduct yearly waste audit	100% completion of waste audit by end of reporting cycle (3 years).	2028
	Conduct annual waste awareness campaign	20% annual increase in employee awareness of waste awareness campaign.	2028
		10% annual decrease in waste.	2028
Medium term: Belong To will reduce Scope 1 and 2 emissions	Create emission targets from environmental baseline (Scope 1 and 2)	Annual progress towards emissions reduction target (e.g., 5% reduction in the first year).	2028
Long Term: Belong To will have understanding of their value chains upstream and downstream environmental impacts (Scope 3)	Measure Scope 3 emissions	Measure 50% of Scope 3 emission sources.	2035
	Conduct employee commuting survey	100% of employees to have completed commuting survey.	2035
	Conduct supplier environmental survey	100% of suppliers to have completed environmental survey.	2035
Long Term: Belong To will reduce Scope 3 emissions	Create emission targets from environmental baseline (Scope 3)	Annual progress towards emissions reduction target (e.g., 5% reduction in the first year).	2035

Social Targets

Outcome	Goals	How we measure this	When we will achieve it
Short Term: Belong To is a great / attractive place to work	Continue employee engagement survey and identify areas for improvement	90% of Belong To staff to see Belong To as a great place to work in terms of employee satisfaction, productivity and views on workplace culture.	2026
	Measure and report on training hours	100% of employees to have completed mandatory training and have a professional development plan in place.	2026
Medium Term: All staff and volunteers in Belong To to have shared understanding of ESG related topics	Include ESG information and strategy developments in team meetings	85% of employees can correctly identify at least three key ESG initiatives currently underway at Belong To.	2028
	EDI and ESG workshops for staff / others (e.g., security staff, volunteers, etc.)	One EDI and ESG workshop delivered online each per year, with at least 85% participation from targeted groups (e.g., staff, security staff, volunteers, etc.).	2028
Medium Term: Improve 'social' related accountability	Publish Pay Gap Report	Pay Gap Report to be published annually by end of each calendar year.	2028
	Create EDI Policy	EDI Policy to be drafted, reviewed, and approved by senior leadership by 2028	2028
Long Term: Belong To will have a positive local community impact as a result of a new youth hub	Develop process on how to set and assess the baseline of the impact of Belong To's youth services on the local area.	Design and document a process for setting and assessing the baseline impact of Belong To's youth services on the local area by 2030, with 80% of key stakeholders (e.g., local authorities, community partners) providing feedback on the proposed process.	2035

Governance Targets

Belong To has consistently demonstrated a strong commitment to governance excellence, having been awarded Charity Board of the Year for three consecutive years 2020-2022. This recognition highlights the charity's dedication to governance, accountability and leadership. By aligning with the GRI standards, Belong To will further enhance its governance framework, establishing a structured approach to reporting. This will further enhance trust from staff, volunteers, individuals accessing their services and funders.

In the short term, Belong To will focus on aligning its operations with the ESG expectations of key stakeholders and funders. Strengthening these relationships will reinforce the charity's commitment to responsible business practices. Within the first year of this strategy, Belong To will prioritise the development of clear ESG communication strategies, ensuring both internal and external

stakeholders are informed of ESG developments within Belong To. Additionally, to ensure the ESG strategy is successful, the charity will work to foster staff engagement through clear communication and guidance from the Board and senior leadership team (SLT).

Looking ahead to the medium term (next five years), Belong To aspires to become the first LGBTQ+ charity in Ireland to formally report in alignment with ESG standards. This will entail close alignment with the GRI standards, ongoing compliance with reporting requirements, and a structured review of the ESG strategy every three years. Furthermore, to uphold Belong To's strong ethical standards, they will introduce supplier ethical practice surveys, ensuring suppliers align with the charity's values and commitment to best practices.

This structured and strategic approach will reinforce Belong To's position as a leader within the charity sector, fostering greater accountability and ethical integrity.



Governance Targets

Outcome	Goals	How we measure this	When we will achieve it
Short Term: Belong To will be aligned with ESG expectations and needs of funders and stakeholders	Creation of Communication Strategy for ESG publications	Complete the creation of the ESG communication strategy and secure approval from senior leadership by 2026.	2026
		Continue to win governance awards, ie. CII Triple Lock, the Good Governance Awards, etc.	2026
	Have 'buy in' from staff through Board and SLT communications	Achieve 90% of positive staff response on ESG communication from Board and SLT, which will be measured through staff engagement survey.	2026
Medium Term: Belong To will be the first LGBTQ+ charity in Ireland to use ESG standards to report	Review and update ESG Strategy every three years	Complete the review and update of the ESG Strategy every three years, with the updated strategy being approved by the Board or senior leadership and communicated to all relevant stakeholders within two months of completion.	2028
Medium Term: Belong To will report on and assess their ethical procurement practices	Conduct supplier ethical practices survey	Conduct and complete a supplier ethical practices survey with 80% of active suppliers and ensure the survey results are analysed and shared with key stakeholders within six weeks of completion. Consider any possible follow-up actions.	2028







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