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EUSL IMPACT FRAMEWORK

PROJECT, PROGRAMS, BLOGS AND MEETINGS NOTES

CREATED BY

EUSL AB

Care to Change the World



Table of Contents

Introduction and Background.....	2
Mandate and Scope	2
Organizational Structure.....	3
Strategic Objectives	5
Operational Modules and Functions.....	6
Governance and Oversight	8
Integration with EUSL Ecosystem	9
Revenue and Sustainability Model.....	11
Strategic Endgame or Vision.....	12
References and Source Frameworks	14

EUSL Impact Division Framework

Introduction and Background

The Impact Division constitutes one of the four principal divisions under the European Social Label (EUSL) structure. Its origin is rooted in the strategic imperative to operationalize the concept of *Charity as a Business* through structured, scalable, and measurable interventions that align private sector engagement with social impact objectives. The Division was conceived as a response to the growing demand for institutionalized mechanisms that bridge corporate social responsibility, entrepreneurial innovation, and systemic social inclusion.

The Impact Division serves as the operational nucleus for initiatives that require high-level coordination, project management, and strategic execution across multiple jurisdictions. It functions as the primary platform for translating EUSL's overarching mission—mobilizing private sector resources for societal benefit—into actionable programs and frameworks. Its establishment reflects EUSL's commitment to creating a sustainable ecosystem where social equity and economic growth coexist within a unified governance model.

Historically, the Division emerged from the foundational work undertaken during the development of the *Creativa Mandate* and the subsequent articulation of the *Agenda for Social Equity 2074*. These strategic instruments underscored the necessity of a dedicated division capable of hosting complex, multi-stakeholder initiatives such as Ignite, the Project Office, and other operational modules that collectively form the backbone of EUSL's impact-driven agenda.

The strategic relevance of the Impact Division lies in its dual role as both an incubator for innovative social-business models and a governance hub for large-scale initiatives. By consolidating project management, consulting, and knowledge-sharing platforms under a single structural entity, the Division ensures coherence, efficiency, and accountability in the execution of EUSL's mission. Its operational philosophy is anchored in principles of transparency, inclusivity, and measurable outcomes, thereby reinforcing EUSL's position as a global leader in socially responsible business ecosystems.

Mandate and Scope

The Impact Division operates under a formal mandate to design, implement, and oversee strategic initiatives that advance EUSL's mission of integrating social responsibility into the core of business operations. Its scope encompasses the development of frameworks, platforms, and operational models that enable measurable social impact while ensuring alignment with EUSL's governance principles and the overarching objectives of the *Agenda for Social Equity 2074*.

The Division's mandate is defined by the following core functions:

- 1. Strategic Program Development**

To conceptualize and operationalize programs that translate EUSL's vision into actionable projects, ensuring scalability, sustainability, and replicability across multiple jurisdictions.

- 2. Project Governance and Oversight**

To establish and maintain governance structures, compliance mechanisms, and reporting standards for all initiatives under its purview, in accordance with recognized international norms such as ISO 26000: Guidance on Social Responsibility.

3. **Capacity Building and Knowledge Transfer**

To provide technical assistance, training, and advisory services to EUSL members and affiliated entities, thereby fostering institutional capacity and promoting best practices in social impact governance.

4. **Innovation and Systems Integration**

To serve as an incubator for innovative models that integrate social, economic, and technological dimensions, ensuring interoperability with other EUSL divisions and Creativa Center entities.

The operational boundaries of the Impact Division extend to all activities that require centralized coordination, high-level stakeholder engagement, and structured project management. While its primary focus is on internal EUSL initiatives, the Division also engages with external partners, including corporations, civil society organizations, and multilateral institutions, to leverage resources and expertise for maximum societal benefit.

The Division's scope explicitly excludes functions related to political advocacy, regulatory enforcement, or direct service delivery, which fall under the mandates of other EUSL divisions or affiliated entities. However, it maintains a facilitative role in ensuring that such functions are informed by evidence-based strategies and aligned with EUSL's integrated governance framework.

Organizational Structure

The Impact Division is constituted as a Swedish limited liability company (Aktiebolag) within the EUSL corporate structure, hereafter "Impact AB." As an AB, its governance organs comprise the general meeting of shareholders, a board of directors, and a managing director, with rights and duties defined by the Swedish Companies Act (Aktiebolagslagen 2005:551). This legal form ensures clear fiduciary accountability, statutory audit, and established procedures for decision-making, capital maintenance, and reporting. The Companies Act provides the baseline governance architecture for Impact AB, including provisions on the board's responsibilities, general meeting competence, and audit and disclosure requirements.

https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/aktiebolagslag-2005551_sfs-2005-551/

Operationally, the Division is organized around an integrated project governance and delivery spine—**Ignite (Project Office/PMO)**—which provides standardized methods, portfolio orchestration, and quality assurance across all initiatives. Ignite applies recognized project management standards and guidance, including ISO 21502 (guidance on project management), PRINCE2 (method for controlled project delivery), and the PMBOK® Guide (practice-based standard), thereby ensuring methodical consistency, scalability, and auditable controls across the portfolio. ISO 21502 overview: <https://committee.iso.org/sites/tc258/home/projects/published/iso-21502.html>; PRINCE2 (Axelos/PeopleCert): <https://www.axelos.com/>; PMBOK Guide (PMI): <https://www.pmi.org/standards/pmbok/about>

Adjacent to Ignite, the **Consulting Unit** delivers advisory, implementation support, and capacity-building to internal EUSL entities and external partners. It is structurally positioned to convert strategic directives into executable work packages and to transfer knowledge into host organizations through standardized methodologies. Where technology-enabled processes are concerned, the Division's consulting and delivery practices align with IT service management and enterprise technology



governance frameworks to preserve interoperability and control, referencing ITIL 4 for service design and continual improvement and COBIT for enterprise governance of information and technology. ITIL 4 overview: <https://www.axelos.com/certifications/itil-service-management/itil-4-foundation>; COBIT framework resources: <https://www.isaca.org/resources/cobit>

The Division houses **EUSL Fusion**, an integration and systems enablement function that governs solution architecture, data flows, and cross-division interoperability. Fusion ensures that process design, data protection, and security controls are embedded by default, referencing the General Data Protection Regulation for lawful processing, data subject rights, and breach notification, and ISO/IEC 27001 for information security management systems where appropriate. GDPR (EUR-Lex): <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32016R0679>; ISO/IEC 27001 overview: <https://www.iso.org/standard/27001>

Complementing Fusion is **EUSL Re-ignite**, a structured continuous-improvement and program turn-around function. Re-ignite conducts after-action reviews, lessons-learned capture, benefits realization checks, and corrective action planning. Its methods are anchored in recognized quality and compliance management frameworks to institutionalize improvement loops and regulatory conformance, including ISO 9001 for quality management and ISO 37301 for compliance management systems.

ISO 9001 overview: <https://www.iso.org/iso-9001-quality-management.html>; ISO 37301 summary: <https://www.iso.org/cms/render/live/en/sites/isoorg/contents/data/standard/07/50/75080.html?browse=tc>

The Division also hosts the **World Corporate Social Symposium Center**, a convening and knowledge-exchange platform for boards, executives, and practitioners. Its purpose is to codify and disseminate practice standards, facilitate peer review, and establish an evidence base for Charity as a Business models. Program design and session governance observe contemporary guidance on organizational governance and assurance separation of roles, referencing ISO 37000 for governance principles and the IIA's Three Lines Model for delineation of management, risk/compliance, and independent assurance functions.

ISO 37000 portal: https://committee.iso.org/ISO_37000_Governance; IIA Three Lines Model (position paper): <https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

Two additional platforms—**Boardrooms** and **WFbD**—are internal, non-corporatized initiatives designed to provide executive dialogue, publication channels, and practitioner engagement. They do not hold separate legal personality; rather, they operate under Impact AB's policies, controls, and risk management apparatus. Where these platforms process personal data, they follow GDPR requirements on purpose limitation, transparency, and data subject rights, and when they handle sensitive or confidential information, they apply security controls harmonized with ISO/IEC 27001 and related information governance practices.

GDPR (EUR-Lex): <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32016R0679>

Within this organizational schema, **reporting lines** are unambiguous. Ignite, Consulting, Fusion, Re-ignite, and the Symposium Center report to the Division's Managing Director, who reports to the Impact AB Board. Risk and compliance functions maintain functional independence in line with the Three Lines Model, with management owning risks (first line), risk/compliance providing oversight (second line), and internal audit—where instituted at the group or company level—providing



independent assurance to the Board (third line). This separation preserves objectivity, enhances transparency, and supports accountability consistent with contemporary governance guidance. IIA Three Lines Model: <https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>; ISO 37000 governance guidance: https://committee.iso.org/ISO_37000_Governance

For technology-enabled delivery, the Division's operating model integrates service-management and governance frameworks to assure end-to-end control from strategy to operations. ITIL 4 practices are used for service design, transition, and continual improvement; COBIT is applied to design and assess governance and management objectives for information and technology across domains such as risk, security, and performance; and project delivery is executed through ISO 21502/PRINCE2/PMBOK-aligned methods under Ignite. This stacked approach ensures that strategic intent is translated into controlled, value-creating services and measurable outcomes. ITIL 4 overview: <https://www.axelos.com/certifications/itil-service-management/itil-4-foundation>; COBIT: <https://www.isaca.org/resources/cobit>; ISO 21502 and PRINCE2/PMBOK references as above

Finally, as an AB operating within the EU, the Division's structure recognizes the primacy of statutory requirements in Sweden and the Union's regulatory framework, including corporate law, data protection, and relevant sectoral codes. Where cross-border operations are undertaken, the Division applies consistent internal governance standards while adapting to local legal obligations, preserving a unified control environment across all modules and platforms. Companies Act overview (SFS 2005:551): https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/aktiebolagslag-2005551_sfs-2005-551/; GDPR text: <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32016R0679>

Strategic Objectives

The Impact Division's strategic objectives are designed to operationalize EUSL's mission of embedding social responsibility within business ecosystems through structured, measurable, and scalable interventions. These objectives are aligned with the *Agenda for Social Equity 2074* and the principles of sustainable development as articulated in the United Nations Sustainable Development Goals (SDGs).

1. Institutionalize Charity as a Business

To establish and refine a replicable model that transforms charitable activities into structured, revenue-neutral or revenue-positive business processes, ensuring long-term sustainability and measurable social outcomes. This objective draws on best practices in social enterprise governance and impact measurement, referencing frameworks such as the OECD Guidelines for Multinational Enterprises and ISO 26000 on Social Responsibility.

2. Develop and Scale Impact Platforms

To design, implement, and scale platforms such as **Ignite**, **EUSL Fusion**, and **Re-ignite**, which collectively provide project governance, systems integration, and continuous improvement capabilities. These platforms will adhere to recognized standards for project and program management, including [ISO 21502](#), [PRINCE2](#), and the PMBOK® Guide.

3. Foster Cross-Sector Collaboration

To create structured mechanisms for collaboration between private enterprises, civil society, and public institutions, leveraging the Division's convening power through the **World Corporate Social**



Symposium Center. This objective aligns with principles of multi-stakeholder governance as outlined in [ISO 37000: Governance of Organizations](#) and the [IIA Three Lines Model](#).

4. Embed Digital and Data Governance

To ensure that all operational modules integrate robust data protection, cybersecurity, and compliance frameworks, referencing the General Data Protection Regulation (GDPR), ISO/IEC 27001, and [ISO 37301 on Compliance Management Systems](#).

5. Establish Measurable Impact Metrics

To define and implement a comprehensive Monitoring, Evaluation, and Learning (MEL) framework that captures both quantitative and qualitative indicators of social impact, financial sustainability, and stakeholder engagement. This framework will align with global reporting standards such as the Global Reporting Initiative (GRI) and the Impact Management Project's Five Dimensions of Impact.

6. Advance the Strategic Endgame

To position the Division as the operational engine for the WOSL Games, an Olympic-style global initiative for youth sports and social inclusion, modeled on reference cases such as the Gothia Cup. This objective underscores the Division's role in delivering transformative, large-scale programs that embody the principles of equity, inclusion, and sustainable development.

Operational Modules and Functions

The Impact Division operates through a series of interdependent modules and platforms, each designed to fulfill a specific functional mandate while contributing to the Division's overarching objectives. These modules are governed by standardized methodologies and compliance frameworks to ensure consistency, accountability, and interoperability across the EUSL ecosystem.

1. Ignite – The Project Office (PMO)

Purpose: Ignite serves as the Division's centralized Project Management Office, responsible for portfolio governance, resource allocation, and quality assurance across all initiatives.

Core Activities:

- Development and enforcement of project governance frameworks aligned with [ISO 21502](#), [PRINCE2](#), and the PMBOK® Guide.
- Implementation of standardized reporting templates, risk registers, and benefits realization plans.
- Oversight of project lifecycle management, from initiation to closure, ensuring compliance with EUSL's internal governance policies and external regulatory requirements.

2. Consulting Unit

Purpose: To provide strategic advisory, implementation support, and capacity-building services to EUSL divisions, member organizations, and external partners.

Core Activities:

- Delivery of organizational diagnostics, change management strategies, and operational improvement plans.
- Facilitation of knowledge transfer through structured training programs and workshops, referencing ISO 9001 Quality Management Systems for continuous improvement.



- Advisory on compliance and governance frameworks, including [ISO 37301 Compliance Management Systems](#) and [ISO 37000 Governance of Organizations](#).

3. EUSL Fusion

Purpose: To ensure seamless integration of digital systems, data governance, and interoperability across EUSL divisions and external stakeholders.

Core Activities:

- Design and implementation of enterprise architecture frameworks aligned with COBIT and [ITIL 4](#).
- Enforcement of data protection and cybersecurity standards in compliance with the General Data Protection Regulation (GDPR) and ISO/IEC 27001 Information Security Management Systems.
- Development of interoperability protocols for cross-platform data exchange and secure communication.

4. EUSL Re-ignite

Purpose: To institutionalize continuous improvement and program revitalization through structured evaluation and corrective action mechanisms.

Core Activities:

- Conducting after-action reviews, lessons-learned workshops, and benefits realization assessments.
- Implementing corrective measures and process enhancements based on evidence-driven insights.
- Aligning improvement cycles with ISO 9001 and [ISO 37301](#) to ensure compliance and quality assurance.

5. World Corporate Social Symposium Center

Purpose: To serve as a global convening platform for dialogue, knowledge exchange, and policy development on social responsibility and impact-driven business models.

Core Activities:

- Hosting annual and thematic symposiums, workshops, and executive roundtables.
- Publishing research papers, policy briefs, and best practice guidelines in alignment with OECD Guidelines for Multinational Enterprises and ISO 26000 Social Responsibility.
- Facilitating peer review and benchmarking exercises to promote transparency and accountability.

6. Boardrooms and WFbD (World Forum by Division)

Purpose: To provide internal platforms for executive dialogue, thought leadership, and practitioner engagement.

Core Activities:



- Organizing closed-door board-level discussions on strategic priorities and governance challenges.
- Publishing expert commentaries, case studies, and thematic blogs to disseminate insights across the EUSL network.
- Ensuring compliance with GDPR and information security standards for all data processed within these platforms.

Governance and Oversight

The governance architecture of the Impact Division is designed to ensure transparency, accountability, and compliance with statutory and international standards. As a Swedish limited liability company (Aktiebolag), Impact AB operates under the provisions of the [Swedish Companies Act \(Aktiebolagslagen 2005:551\)](#), which establishes the legal framework for corporate governance, shareholder rights, and fiduciary duties of directors.

1. Board of Directors

The Board of Directors is the supreme governing body of Impact AB, vested with overall responsibility for strategic direction, risk oversight, and compliance assurance. Its composition adheres to the principles of independence, competence, and diversity, as recommended by [ISO 37000: Governance of Organizations](#). The Board's core duties include:

- Approving strategic plans, budgets, and major investments.
- Overseeing risk management and internal control systems.
- Ensuring compliance with applicable laws, regulations, and ethical standards.

The Board operates under a formal charter that delineates roles, responsibilities, and decision-making protocols, ensuring alignment with the [IIA Three Lines Model](#) for governance and assurance.

2. Shareholder Oversight

The General Meeting of Shareholders constitutes the highest decision-making authority under Swedish law, empowered to appoint and dismiss directors, approve annual accounts, and decide on profit allocation. Shareholder rights are safeguarded by statutory provisions and reinforced through transparent reporting and disclosure practices, in line with OECD Principles of Corporate Governance.

3. Internal Control and Risk Management

Impact AB maintains a structured internal control system based on the Three Lines Model:

- **First Line:** Operational management assumes ownership of risks and implements controls within their respective domains.
- **Second Line:** Risk and compliance functions provide oversight, policy guidance, and monitoring.
- **Third Line:** Internal audit, where instituted at the group level, delivers independent assurance to the Board.

Risk management processes are aligned with ISO 31000: Risk Management Guidelines, ensuring systematic identification, assessment, and mitigation of risks across strategic, operational, financial, and compliance dimensions.

4. Compliance and Ethics

The Division enforces a comprehensive compliance framework referencing [ISO 37301: Compliance Management Systems](#) and GDPR obligations for data protection (EUR-Lex GDPR Text). Ethical conduct is codified in an internal Code of Ethics, which incorporates principles from ISO 26000: Social Responsibility and the UN Global Compact.

5. Reporting and Transparency

Impact AB adheres to rigorous reporting standards, including:

- Annual financial statements audited in accordance with Swedish law.
- Non-financial disclosures aligned with the Global Reporting Initiative (GRI) and the EU Corporate Sustainability Reporting Directive (CSRD).
- Periodic impact reports detailing social, environmental, and governance performance metrics.

Integration with EUSL Ecosystem

The Impact Division is structured to function as an integrating mechanism across EUSL's Divisions and Creativa Center entities, ensuring that strategy, governance, technology, and delivery processes operate as a coherent system. Inter-divisional work is organized through standardized collaboration, enterprise architecture, and service-management practices that enable consistent execution and transparent accountability across internal and external interfaces. To institutionalize this cooperation, the Division adopts recognized norms for organizational governance and collaborative relationship management, thereby providing a formal basis for role clarity, decision rights, and shared value creation. See, in particular, ISO 37000 for governance principles and ISO 44001 for structured collaboration frameworks.

https://committee.iso.org/ISO_37000_Governance; <https://www.iso.org/standard/72798.html>

Interfaces with EUSL Divisions and Creativa Center

Within EUSL, the Impact Division provides the governance and delivery spine for complex initiatives requiring centralized project control, technology enablement, and continuous improvement. Operational interfaces with the Social Constitutional Chamber (SCC) focus on program design and logistics for “outside formal office hours” activities, while interfaces with the European Corporate Social Responsibility (ECSR) Division structure corporate engagement mechanisms and network effects among “Portal Companies.” Integration with the Group Division concerns entrepreneurial enablement and shared infrastructure (e.g., hubs and program platforms), ensuring that social business models are executed through uniform methods, controls, and reporting. These internal relationships are governed by Impact's PMO (Ignite), Systems Integration (Fusion), and Continuous Improvement (Re-ignite) functions, each operating under formally adopted standards referenced below.

Enterprise Architecture and Interoperability

Enterprise architecture for cross-division platforms is configured according to The Open Group's TOGAF® Standard (10th Edition), providing an enduring set of concepts and a configurable body of practice for digital transformation and architecture governance. Public-facing and government-linked services follow the European Interoperability Framework to secure semantic, organizational, and technical interoperability in cross-border or public-sector integrations. <https://www.opengroup.org/togaf/new-version>; https://ec.europa.eu/isa2/eif_en/



Digital Platforms, Service Management, and I&T Governance

Technology-enabled integration is governed through a stacked approach: ITIL 4 for service design, delivery, and continual improvement; ISO/IEC 20000-1 for service-management system requirements; and COBIT for enterprise governance of information and technology across risk, security, and performance domains. This ensures that services supporting SCC programs, ECSR corporate collaborations, and Group platforms are designed, transitioned, operated, and improved under a uniform control environment.

<https://www.axelos.com/certifications/itil-service-management/itil-4-foundation>; <https://www.iso.org/publication/PUB200200.html>; <https://www.isaca.org/resources/cobit>

Where Microsoft platforms are used, the Division applies the Microsoft Cloud Adoption Framework to align strategy, landing zones, governance, security, and operations, thereby enabling reproducible, policy-compliant environments across EUSL jurisdictions.

<https://learn.microsoft.com/en-us/azure/cloud-adoption-framework/overview>; <https://learn.microsoft.com/en-us/azure/cloud-adoption-framework/>

Data Governance, Protection, and Ethics

Data governance across joint programs is anchored in the DAMA-DMBOK body of knowledge and implemented through data policies, stewardship roles, and quality controls that support analytics and decision-making for all Divisions. Processing of personal data is performed in accordance with the General Data Protection Regulation and protected through an information security management system aligned to ISO/IEC 27001. This combination secures lawful processing, data subject rights, and proportionate technical and organizational measures for confidentiality, integrity, and availability across shared platforms.

<https://www.dama.org/dama-dmbok-revision/>; <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32016R0679>

Collaboration with External Partners and PPP Structures

For programs executed with public authorities, multilaterals, or corporate coalitions, the Division references the OECD Principles for Public Governance of Public-Private Partnerships to institutionalize affordability, value for money, budget transparency, and integrity throughout the project lifecycle. At the bilateral and consortium levels, ISO 44001 provides the management system for collaborative relationships, clarifying governance, behaviors, and processes across EUSL-partner interfaces.

https://www.itf-oecd.org/sites/default/files/docs/recommendation_on_the_principles_for_public_governance_of_pps.pdf; <https://www.iso.org/standard/72798.html>

Reporting, Disclosure, and Impact Management

Non-financial and impact reporting for cross-division programs is harmonized to recognized disclosure systems. Where EU entities are in scope, Impact supports European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive, as developed by EFRAG; more broadly, the Division aligns program-level disclosures with the Global Reporting Initiative Standards to ensure comparability and stakeholder utility. Impact design and measurement practices are further coordinated through the Impact Management Platform, a collaboration among leading standard setters to clarify the actions of impact management and connect to authoritative resources.

<https://www.efrag.org/en/sustainability-reporting>; <https://www.globalreporting.org/standards/>; <https://impactmanagementplatform.org/>

Assurance, Risk, and Control Coordination

Assurance architecture across EUSL is structured according to the IIA's Three Lines Model: management (first line) owns risks within programs; risk/compliance (second line) sets policies and provides oversight; and internal audit (third line) delivers independent assurance to the governing bodies. This model is applied uniformly across inter-divisional initiatives to maintain separation of duties, objectivity, and reliable reporting to the Impact AB Board and EUSL governing structures. <https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

Delivery Governance and Change Control

Program and project integration across Divisions is coordinated through Ignite (the PMO) using a stage-gate and change-control regimen aligned with ISO 21502, PRINCE2, and the PMBOK® Guide. This ensures that scope, risk, and benefits remain controlled as initiatives progress and as dependencies with SCC, ECSR, and Group platforms evolve.

<https://committee.iso.org/sites/tc258/home/projects/published/iso-21502.html>; <https://www.axelos.com/>; [<https://www.pmi.org/standards/pmbok>]

Revenue and Sustainability Model

The Impact Division operates under a hybrid sustainability framework that combines fee-based services, membership contributions, and strategic partnerships to ensure financial resilience while maintaining alignment with EUSL's social mission. The model is designed to achieve operational self-sufficiency without compromising the Division's mandate to prioritize social impact over profit maximization.

1. Primary Revenue Streams

- **Membership Contributions:** A proportion of EUSL membership fees is allocated to fund core Impact Division functions, including governance, project management, and knowledge platforms. This allocation is determined annually by the EUSL Board in accordance with internal budgetary policies.
- **Advisory and Consulting Services:** The Consulting Unit generates revenue through structured advisory engagements, capacity-building programs, and implementation support for EUSL members and external partners. Pricing models adhere to principles of fairness and transparency, referencing the OECD Guidelines for Multinational Enterprises to ensure ethical business conduct.
- **Program Management Fees:** For large-scale initiatives managed under Ignite, the Division applies cost-recovery-based management fees, calculated as a percentage of total program budgets, in line with industry norms for project governance and fiduciary oversight.
- **Symposium and Knowledge Platforms:** The World Corporate Social Symposium Center operates on a sponsorship and participation-fee model, supplemented by grants from philanthropic foundations and corporate social responsibility budgets.



2. Strategic Partnerships and Co-Financing

The Division actively pursues co-financing arrangements with development finance institutions, corporate partners, and philanthropic entities to leverage additional resources for flagship initiatives such as the WOSL Games. These partnerships are structured under formal agreements referencing the [OECD Principles for Public Governance of Public-Private Partnerships](#) to ensure transparency, accountability, and equitable risk-sharing.

3. Sustainability Principles

- **Cost Efficiency:** Operational expenditures are managed under a zero-based budgeting approach to prevent resource leakage and ensure alignment with strategic priorities.
- **Revenue Diversification:** The Division maintains a balanced portfolio of income sources to mitigate dependency risks and enhance financial stability.
- **Impact Reinvestment:** Surpluses, where generated, are reinvested into social programs, research, and innovation platforms, consistent with EUSL's non-distributive ethos and the principles of ISO 26000 on Social Responsibility.

4. Long-Term Financial Outlook

The sustainability model anticipates progressive scaling of revenue streams in tandem with the expansion of EUSL membership and the maturation of Impact Division platforms. Financial projections are integrated into the Division's strategic planning cycle and subject to periodic review under the governance of the Impact AB Board, ensuring compliance with statutory obligations and alignment with the EU Corporate Sustainability Reporting Directive (CSRD).

Strategic Endgame or Vision

The strategic endgame for the Impact Division is the institutionalization and global scaling of the WOSL Games, a youth-centered, multi-sport system financed and operated through private-sector participation, designed to mainstream social inclusion, health, and equitable opportunity. The WOSL Games are conceived as a long-horizon transformation program rather than a single event, with standardized governance, safeguarding, and disclosure protocols that can be replicated across jurisdictions. As a benchmark for scale, operational logistics, and international participation models, the Division references the **Gothia Cup**, widely recognized as the world's largest and most international youth football tournament, to inform tournament operations, volunteer engagement, and city-level partnerships.

<https://gothiacup.se/en/>

The normative architecture for the WOSL Games draws on established sport governance principles without implying affiliation to the Olympic Movement. The Division references the Olympic Charter as a high-level articulation of sport's societal purpose and multi-stakeholder roles, treating it as a comparative governance text for designing eligibility, roles, and ethical standards tailored to youth and community participation. In parallel, the Division adopts IOC safeguarding frameworks as reference instruments to embed policies that prevent harassment and abuse in sport, including Games-time reporting lines, definitions, and procedures adaptable to youth contexts and national laws. <https://www.olympics.com/ioc/documents/international-olympic-committee/olympic-charter>; https://www.olympics.com/athlete365/app/uploads/2023/12/IOC-OG-and-YOG-Games-Time-Safeguarding-Framework_231122_EN.pdf



The health and developmental case for the WOSL Games is anchored in evidence on physical activity for children and adolescents. The Division references the **WHO Guidelines on Physical Activity and Sedentary Behaviour (2020)** to model training loads, scheduling, and program design around recommended volumes of moderate-to-vigorous activity, and references **UNICEF Sport for Development** evidence to integrate life-skills, inclusion, and child-rights objectives into curricula and tournament programming. These instruments guide the design of age-appropriate activities, inclusivity protocols, and educational components within the WOSL Games ecosystem.
<https://apps.who.int/iris/bitstream/handle/10665/336656/9789240015128-eng.pdf>; <https://www.unicef.org/innocenti/media/5461/file/UNICEF-Getting-Into-The%20Game-2021.pdf>

Child safeguarding is institutionalized as a non-negotiable prerequisite for participation. In addition to IOC frameworks, the Division references European policy instruments that call for robust child protection standards in sport, including the EU Council conclusions on safeguarding children in sport and the European Commission's recommendations on the protection of young athletes. These references inform minimum standards for organizers, clubs, and sponsors, including screening, grievance mechanisms, and independent oversight.

<https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52019XG1212%2801%29>; <https://www.uefa-safeguarding.eu/recommendations-protection-young-athletes-and-safeguarding-childrens-rights-sport-european>

The WOSL Games also serve as an operational proving ground for EUSL's Charity as a Business model. Financing and delivery structures employ public-private and purely private consortia with transparent allocation of risks and returns, referencing the OECD Principles for Public Governance of Public-Private Partnerships to ensure affordability, value for money, and fiscal transparency where public entities are involved. At the firm-to-firm level, ISO 44001 provides the management system for collaborative relationships across sponsors, logistics providers, clubs, and technology vendors, enabling repeatable partnership models across cities and regions.

https://www.itf-oecd.org/sites/default/files/docs/recommendation_on_the_principles_for_public_governance_of_pps.pdf; <https://www.iso.org/standard/72798.html>

Measurement and disclosure are designed to be consistent, decision-useful, and comparable over time. Program-level impact design follows the consensus actions and system map curated by the Impact Management Platform, while disclosure aligns with the Global Reporting Initiative (GRI) Standards for broader stakeholders and, where in scope, with ESRS under the EU CSRD. For the social-enterprise and associative economy contexts in which many delivery partners operate, the Division references the OECD Policy Guide on Social Impact Measurement for the Social and Solidarity Economy to calibrate methodologies for additionality, materiality, and proportionality.
<https://impactmanagementplatform.org/>; <https://www.globalreporting.org/standards/>; <https://www.efrag.org/en/sustainability-reporting>; https://www.oecd.org/en/publications/policy-guide-on-social-impact-measurement-for-the-social-and-solidarity-economy_270c7194-en.html

Technically, the endgame foresees a modular digital backbone enabling city bids, scheduling, officiating support, safeguarding case management, and open-data interfaces for impact metrics. Architecture and service operations are governed using **TOGAF** for enterprise architecture, **ITIL 4** and **ISO/IEC**



20000-1 for service management, **COBIT** for I&T governance, and GDPR-compliant data processing under a security management system aligned to **ISO/IEC 27001**. This ensures that as the WOSL Games scale across geographies, the control environment remains uniform and auditable. <https://www.opengroup.org/togaf/new-version>; <https://www.axelos.com/certifications/itil-service-management/itil-4-foundation>; <https://www.iso.org/publication/PUB200200.html>; <https://www.isaca.org/resources/cobit>; <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32016R0679>

In strategic terms, the vision culminates in a self-sustaining global circuit of youth events, clinics, and community programs integrated with local schools and clubs, where private-sector partners obtain measurable brand equity and social-impact outcomes, and participating cities benefit from youth health externalities and reputational gains. The Gothia Cup's model of international participation and city mobilization is used as an operational reference point for event logistics and community engagement; health and child-rights benefits are grounded in WHO and UNICEF guidance; and governance is reinforced by sport-sector safeguarding frameworks and general PPP and collaboration standards. This composite design positions the WOSL Games as a durable institution capable of advancing EUSL's mission through repeatable, standards-driven practice. <https://gothiacup.se/en/>; <https://apps.who.int/iris/bitstream/handle/10665/336656/9789240015128-eng.pdf>; https://www.olympics.com/athlete365/app/uploads/2023/12/IOC-OG-and-YOG-Games-Time-Safeguarding-Framework_231122_EN.pdf

References and Source Frameworks

This chapter consolidates the normative sources, standards, and reference cases cited throughout the Impact Division Framework. Links are provided in a copy-friendly format suitable for Word documents.

Corporate governance and legal foundations

Swedish Companies Act (Aktiebolagslagen 2005:551):

https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/aktiebolagslag-2005551_sfs-2005-551/

ISO 37000 — Governance of organizations (guidance):

https://committee.iso.org/ISO_37000_Governance

IIA “Three Lines Model” (position paper):

<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

OECD Principles of Corporate Governance:

<https://www.oecd.org/corporate/principles-corporate-governance/>

Project, program, and portfolio management

ISO 21502 — Guidance on project management:

<https://committee.iso.org/sites/tc258/home/projects/published/iso-21502.html>

PRINCE2 — Official information (Axelos/PeopleCert):

<https://www.axelos.com/>

PMBOK® Guide — Project Management Institute:

<https://www.pmi.org/standards/pmbok/about>

Information & technology governance and service management

COBIT — Enterprise governance of I&T (ISACA resources):

<https://www.isaca.org/resources/cobit>



ITIL 4 — Service management framework (Axelos/PeopleCert):

<https://www.axelos.com/certifications/itil-service-management/itil-4-foundation>

ISO/IEC 20000-1 — Service management system (overview/bundle):

<https://www.iso.org/publication/PUB200200.html>

Microsoft Cloud Adoption Framework (govern, secure, manage):

<https://learn.microsoft.com/en-us/azure/cloud-adoption-framework/overview>

Data protection, information security, and data governance

General Data Protection Regulation (GDPR) — consolidated text (EUR-Lex):

<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32016R0679>

ISO/IEC 27001 — Information security management (general page):

<https://www.iso.org/isoiec-27001-information-security.html>

DAMA-DMBOK — Data Management Body of Knowledge (2024 revision notice):

<https://www.dama.org/dama-dmbok-revision/>

Quality, compliance, and social responsibility

ISO 9001 — Quality management systems (overview):

<https://www.iso.org/iso-9001-quality-management.html>

ISO 37301 — Compliance management systems (official listing):

<https://www.iso.org/standard/75080.html>

ISO 26000 — Social responsibility (guidance):

<https://www.iso.org/iso-26000-social-responsibility.html>

Collaboration frameworks and public–private partnerships

ISO 44001 — Collaborative business relationship management systems:

<https://www.iso.org/standard/72798.html>

OECD Principles for Public Governance of Public-Private Partnerships:

<https://www.itf->

[oecd.org/sites/default/files/docs/recommendation_on_the_principles_for_public_governance_of_pps.pdf](https://www.oecd.org/sites/default/files/docs/recommendation_on_the_principles_for_public_governance_of_pps.pdf)

Enterprise architecture and interoperability

TOGAF® Standard, 10th Edition — overview (The Open Group):

<https://www.opengroup.org/togaf/new-version>

European Interoperability Framework (EIF) — European Commission (ISA²):

https://ec.europa.eu/isa2/eif_en/

Sustainability reporting and impact management

EFRAG — European Sustainability Reporting Standards (ESRS):

<https://www.efrag.org/en/sustainability-reporting>

European Commission — First delegated act under CSRD (ESRS set):

https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13765-European-sustainability-reporting-standards-first-set_en

Global Reporting Initiative (GRI) — Standards portal:

<https://www.globalreporting.org/standards/>

Impact Management Platform — Consensus actions and resources:

<https://impactmanagementplatform.org/>

OECD — Policy Guide on Social Impact Measurement for the Social and Solidarity Economy:



https://www.oecd.org/en/publications/policy-guide-on-social-impact-measurement-for-the-social-and-solidarity-economy_270c7194-en.html

Sport governance, safeguarding, youth health, and reference case

Olympic Charter — official documents:

<https://www.olympics.com/ioc/documents/international-olympic-committee/olympic-charter>

IOC Framework for Safeguarding Athletes and Participants (Games-time):

https://www.olympics.com/athlete365/app/uploads/2023/12/IOC-OG-and-YOG-Games-Time-Safeguarding-Framework_231122_EN.pdf

WHO Guidelines on Physical Activity and Sedentary Behaviour (2020):

<https://apps.who.int/iris/bitstream/handle/10665/336656/9789240015128-eng.pdf>

UNICEF Office of Research (Innocenti) — “Getting into the Game” (Sport for Development evidence):

<https://www.unicef.org/innocenti/media/5461/file/UNICEF-Getting-Into-The%20Game-2021.pdf>

Gothia Cup — official tournament information:

<https://gothiacup.se/en/>