

Article

How Businesses Can Assess the Impacts of Their Charitable Activities on the Rights of Children and Youth

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Abstract: There has been increasing attention given to the relationship between children's rights and business due to a greater understanding of the direct and indirect impacts that businesses have on children and youth. Concomitantly, many businesses are involved in charitable work. Do charitable activities performed by businesses provide an entry point for considering children's rights? Further, do these charitable activities facilitate an opportunity for the amalgamation of corporate social responsibility (CSR) and business and human rights? It is hypothesised that charitable contributions can facilitate a greater understanding of children's rights and subsequently advance implementation. Accordingly, businesses can recognise their capacity to do more than mitigate their negative impacts, and positively influence the realisation of children's rights. This can be facilitated through the improved assessment of charitable contributions using a child-rights-based approach. This research paper is informed by qualitative individual interviews with 15 stakeholders from pertinent professional sectors, five focus groups with 38 children and youth, and academic and grey literature reviews. It is concluded that attention to impact assessment offers a valuable avenue forward by which to knit the threads of activity regarding both human rights and corporate social responsibility through accountability. A proposed checklist may stimulate future actions and developments in children's rights within and outside of businesses.



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1. Introduction

‘ALL BUSINESS SHOULD: Meet their responsibility to respect children's rights and commit to supporting the human rights of children’ [1].

‘Maybe when businesses donate to organizations? They can give a lot of money so they can have that whole reputation that they help’.

—Canadian young person [2]

‘Do not take advantage of us, we ask you to be responsible, do not support us because you feel pity for us, instead, support us because we deserve it, we purchase your products and services, but we ask you to invest in our development. We do not want gifts, we want you to be responsible’.

—Peruvian young person [3]

‘Learn by doing.

Make each round of grants better than the last’ [4].

The relationship between business and human rights has been well established in recent years, not only within the international community, but also in terms of a growing interest from academia and others in recognising the significant roles of the business sector

in respecting (or not) human rights. The appointment of the Special Representative of the Secretary-General on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises was instrumental in the creation of the United Nations (UN) 'Protect, Respect and Remedy' Framework in 2008 [5], which was then adopted in 2011 as the UN 'Guiding Principles on Business and Human Rights' (UNGPs) [6]. The UNGPs articulate the responsibility of business to respect human rights. Accordingly, the UNGPs highlight, *inter alia*, 'their objective of enhancing standards and practices with regard to business and human rights so as to achieve tangible results for affected individuals and communities, and thereby also contributing to a socially sustainable globalization' [7]. This is also evident in the adoption of the voluntary Principles for Responsible Investment in order to support the global financial system required for long-term value creation that will 'benefit the environment and society as a whole' [8,9]. There has been a shift—not yet complete—in understanding the purpose of a business that is moving from the ideological position of shareholder primacy to stakeholder governance, in which the corporation creates shared value with employees, customers, suppliers, local communities, and society [10]. This creates the potential to recognise numerous stakeholder groups that have been marginalised from the full scope of business activities based on the assumption that business is separate from social life [11].

Subsequently, there has been increasing attention given to the direct and indirect impacts that businesses have on children and youth, with the scope of concern expanding beyond the issue of child labour [12–19]. To this end, the international community has been quite prolific in identifying the relationship between business and children's rights, including the Children's Rights and Business Principles (CRBP), a global consultation of young people established to inform the development of these principles, and a UN General Comment [1,20,21]. There has also been increasing attention given to the numerous charitable activities carried out by businesses globally [22,23]. In addition to various financial contributions to children and to children's rights organisations, numerous examples from different businesses around the world since the creation of the CRBP have emerged: over 45 million pairs of American-made new shoes have been given to children and youth in over 70 countries and life-saving vaccines have been made available for young children who need them in countries in the Global South; a UK-based company have made financial contributions and donations of personal care products as needed to people in emergency situations; communications products and services have been dedicated to children's charities to raise and collect funding; an Eastern African mobile network operator has built a dormitory for marginalised children in Kenya; and a European postal service has partnered with a charity so that while performing deliveries, 124,000 postal carriers support searches for youth (and adults) who have gone missing in their communities [24]. Such charitable activities carried out by businesses that are targeted at children and youth are often tacitly assumed as having a positive impact. However, work remains to further examine how due diligence and assessment processes can explore the impact of charitable activities from business on children and support the relationship between business and children's rights in practice, while encouraging businesses to positively contribute to efforts to uphold the rights of children and youth.

Human rights due diligence is identified as an operational principle that is related to the UNGPs and is defined as a process that 'should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed' [6]. While the UNGPs provide a helpful framework for assessing the impact of charitable activities on children's rights, two initial problems emerge. First, the UNGPs do not provide the attention and specificity needed to illuminate children's rights issues, which remain largely marginalised from mainstream human rights discourse; and second, a lack of consistency and commitment exists in terms of how children's rights due diligence and assessment are operationalised. Responses to these issues are needed to increase the efficiency and effectiveness of the impacts that the charitable activities of businesses can have on the realisation of children's rights.

Corporate social responsibility (CSR) has become an important and familiar vehicle for many corporations to communicate and deliver their human rights agenda while legitimizing their market capitalism business practices [25]. Although it is a broad concept that often lacks a precise definition, Obara and Peattie suggest that CSR involves the following: ‘managing a business encompassing economic profitability, legal compliance, ethical conduct and making socially constructive contributions’ [26]. In general, CSR initiatives respond to the demand for ‘better’ business in the community (whether local and/or internationally defined); but from a human rights perspective, these activities reflect ‘intentions [that] may be neither comprehensively shared, nor maintained over time since business actors are complex entities with varying objectives and concerns’ and as such, are understood as ‘limited and optional’ [2]. This means that CSR is ultimately dictated by the business case to maximize success and keep costs down, e.g., for tax reasons only. In contrast to CSR, which has a broader, altruistic, and often vague agenda, the dominant business and human rights (BHR) discourse has had a concerted focus on holding corporations accountable for their impacts on human rights in relation to relevant, internationally recognised human rights standards [27]. Significant questions remain as to whether a CSR or BHR approach can lead to real accountability for corporate entities [27].

There is a gap in knowledge in relation to the impact of the charitable activities of businesses on the realisation of children’s rights. Do the charitable activities of businesses provide an entry point for considering children’s rights? Do these charitable activities facilitate an opportunity for the amalgamation of CSR and BHR? Influenced by the Peruvian young person’s words used in its epigraph, this paper seeks to explore the global child-rights-based opportunities for businesses to monitor and evaluate their charitable activities aimed at children and youth. While acknowledging the diversity of political realities and regulatory frameworks around the world, it is hypothesised that charitable activities can provide a useful and practical entry point for businesses to engage in a greater understanding of children’s rights and, in turn, develop strategies to support implementation efforts. Through this process, businesses can recognise their capacity to do more than simply mitigate their negative impacts, as they can also have a positive role in influencing the realisation of children’s rights. Specifically, it is proposed that businesses’ positive role in supporting children’s rights can be facilitated through the improved assessment and evaluation of charitable contributions using a child-rights-based approach (CRBA), which will in turn illuminate the broad range impacts that businesses have on children’s rights. It is asserted that charitable activities are an element of CSR but do not define it [28]. For this paper, charitable activities are defined as the use of business resources, whether funds, property, and/or personnel, to support particular organisation(s), group(s), and social and other priorities. According to the Government of Canada, for example, charitable activities fall into one or more of the following categories: ‘relief of poverty; advancement of education; advancement of religion; certain other purposes that benefit the community in a way the courts have said is charitable’ [29].

This article’s first section details the paper’s methodology and conceptual framework. The following section presents the findings from semi-structured interviews with industry professionals, as well as a literature review of the business and human rights literature. The authors then discuss the possibilities and limitations present when assessing the impact of the charitable activities of businesses on children’s rights, informed by the literature review and research findings. The final section summarises key points and concludes the article.

2. Materials and Methods

This article is an extrapolation of research published by the first co-author [2]. In this previous research, thirty-eight children and youth under the age of eighteen were engaged in five in-person focus groups facilitated by the first co-author in two major Canadian cities. These study participants repeatedly raised the issue of charitable activities in terms of how they understood the relationship between business and children’s rights, as well as the role of business in supporting marginalised children and youth in society through the

charitable activities of funds and supplies, supporting children's rights organisations, and organizing fundraisers [2]. As a result, these young participants inspired the extension of the research in a new direction to include adult subjects in order to specifically explore the charitable activities of business. Some of these young people's original contributions are included in this paper to illuminate specific points where appropriate, and their self-chosen pseudonyms are used to protect their identities.

Research Ethics Board approval was received for this additional research with adult subjects. The first co-author conducted virtual semi-structured interviews with a group of business and human rights stakeholders in 2014 and 2015. Individual interviews engaged 15 participants from three continents from various professional sectors: international non-governmental organisation representative (INGO) (n = 5), consultant (n = 5), industry representative (n = 3), and academic (n = 2). Due to the increasingly globalized nature of business practice, broad geographic and multisectoral engagement was important to illuminate the nature of this topic and the varying understandings and realities at issue. As a small-scale qualitative study, this sample is not purported to be representative of any one sector or geography. However, the extensive experience of the participants in their various roles offered high levels of detail and expertise. These interviews were recorded and transcribed, and these texts were then used for thematic analysis. A qualitative thematic analysis framework provided rigour and flexibility during data analysis [30]. This framework supported the identification of patterns and tensions emerging within and between the participants' professional sectors. Guided by the children's rights outlined in the UN Convention on the Rights of the Child [(CRC), 1989] [31] and other international, regional, and national instruments, a CRBA was used. This conceptual approach emphasises respect for children and youth and their human rights through the research objectives, process, analysis, and results [32–34]. To maintain confidentiality, participants are identified in this article using their self-chosen professional designation and the interview date only. Due to a dearth of literature on this topic, the results of a thematic literature review within the business and human rights discourses are used to contextualise the interview findings.

Originally, the intent of conducting this research was to propose a child rights impact assessment (CRIA) tool to be used in relation to charitable activities. Given the growing number of resources available to support business actors [35], as well as the lack of demarcation as to what constitutes a CRIA [36], a strategic decision was made to provide an accessible checklist, rather than a complete CRIA, as an appendix to this paper. This proposed checklist aims to encourage business actors to explore the impacts that business can have through charitable contributions to children's rights. It can be found in Appendix A.

This paper relies on the UN Committee on the Rights of the Child's definition of business as 'all business enterprises, both national and transnational, regardless of size, sector, location, ownership and structure' [21]. The argumentation is developed in relation to formal businesses or corporations or companies that produce goods and services across sectors within the context of global capitalism, as they are most often the entities that implement CSR activities [25]. Further, this work focuses on formal business activities, since charitable activities are generally formal activities that reflect various contributions made in order to assist others primarily in the form of financial support, but can also include technical and human resources. It defines children and youth as all those under the age of 18 years in accordance with the CRC's definition in article 1 and alternatively refers to this population as "young people". Reference to 'corporations' respects terminology choices from the sources, whether they be research participants or the literature.

3. Results

3.1. Limitations of CSR

CSR has been instrumental globally in highlighting the social roles and impacts of business upon communities and individuals. However, its limitations cannot be ignored. This section considers the following three key realities of CSR from the findings, which can negatively impact upon youth and their communities: a lack of accountability, the

inability of CSR to redress harmful business impacts, and the lack of the consideration of children's rights.

3.1.1. Lack of Accountability

The lack of accountability of businesses under CSR and international law poses a significant challenge to the implementation of child/human rights. The international legal framework emphasises the accountability of nation-states as duty bearers, raising important questions about the roles and obligations of non-state actors such as businesses [12]. The aforementioned UNGP has been significant in the international discourse, but it is a voluntary framework that relies upon reputational accountability and a soft law approach to support respect for the principles [2]. Accordingly, business's lack of accountability to human rights is a well-documented challenge in the literature, especially due to business's extraterritorial or transnational activities, where responsibilities can be blurred [12]. Nonetheless, the international community continues to attempt to redress this difficulty by highlighting the UNGP as well as the role of states vis-a-vis business through human rights monitoring, for instance, through general comments. Since states continue to be the primary duty bearers in the international legal framework, they should generally do more to promote human rights standards for businesses operating in their jurisdictions and beyond their borders. This lack of accountability is further complicated by the competing internal interests of businesses with varying CSR goals or activities [2]. The business and human rights and CSR discourses have largely developed separately across time and sectors, which in practice leads to an underwhelming level of rights knowledge in the business sector [26]. Given their respective conceptual origins, the CSR discourse has evolved within business scholarship, while BHR has emerged distinctly from legal and human rights academia [27].

CSR initiatives have not typically led to transformational children's rights impacts, especially when restricted to one-off activities. Traditionally, CSR has not addressed processes that affect income inequality, which is a primary determinant of children's wellbeing and the status of their human rights, instead maintaining an interest in protecting corporate priorities and the capacity to generate profit [22]. While CSR may provide a beneficial social license for corporations, it can also exacerbate the inequalities that negatively impact the realisation of human rights [37]. As such, a barrier generally exists in business's understanding of its role and purpose. Although international human rights and business guidelines have been developed, there is not yet a consensus on the social and human rights obligations of business in practice. One important step involves business increasing its impact by investing in shared value partnerships with stakeholders, such as children and youth [15].

Our research participants comprehensively affirmed the challenge of accountability. They noted a lack of transparency in relation to the impacts that businesses have on society, and on children's rights in particular [38,39]. This shortfall is exacerbated by inconsistent reporting requirements across geographies, as well as by the varying levels of commitment to and the enforcement of international legal frameworks [40]. An INGO participant described business actors as hesitant to release and report on their internal assessments, perhaps due to the real and perceived threat of public and state recourse [38]. Other participants in academia and civil society, however, recognised the limitation this risk places on their ability to effectively push businesses to do better [39,40]. For instance, one research participant urged companies to 'be less afraid of sharing' [e.g., their internal assessment reports], because 'it is better to share rather than advocacy groups finding out through their own channels and then reporting on it' [38]. While some constructive reporting examples and processes exist within and across business sectors and jurisdictions (e.g., sustainability officers and Global Compact activities), there continues to be a general lack of detail available regarding the impacts of business in relation to CSR. There needs to be a concerted effort, through obligatory or voluntary frameworks, to create the conditions in which businesses are increasingly held accountable to society for their activities. There is

a well-established gap in that CSR and current international law frameworks do not hold businesses accountable for the public reporting of their activities.

Engaging in corporate social responsibility has become a necessary practice for most businesses, especially those engaging directly with society through the provision of their products and services. This is highlighted in our findings; for example, one research participant stated that ‘the notion of social responsibility has had a pretty significant impact including all kinds of big corporations [that] now have social responsibility on their radar in a way that they didn’t have 20 or 30 years ago’ [41]. As conceptualisations of CSR develop, there must be continued calls for businesses to detail and report the various impacts, not simply the positive impacts, of their business activities and charitable efforts. There are instances of developed and long-term relationships between communities and business that may reflect a more significant and consistent impact that supports human rights. Various industries are attempting to assess the impacts of their business activities on children and are developing and implementing responsive policies that contribute to the realisation of rights. For example, the ready-made garment industry in Bangladesh has been partnering with UNICEF since 2015 in an attempt to better understand how the garment industry directly and indirectly impacts children’s rights [42]. This partnership has informed attempts by factories not only to achieve human rights compliance within their workspaces, but also to tackle larger social problems, such as healthcare for mothers and effective hygiene practices, as well as the provision of day care and access to education [42]. Positioning CSR responses within the scope of a business’s activities is an effective way to influence positive and sustainable contributions.

It is through impact assessment, as a research participant highlighted, that CSR initiatives can move beyond merely being performative and actually influence business priorities and efforts [43]. In sum, accountability is limited, as CSR, in its current form, does not act as a direct link to businesses making real (structural) and positive contributions to society.

3.1.2. CSR Cannot Redress Harmful Business Impacts

Due to its voluntary nature, the research participants generally revealed a lack of confidence in CSR as a framework to ensure a sustainable and positive impact. For those operating in a competitive capitalist environment, corporations are incentivised to only engage in CSR when necessary and cut costs whenever possible. Consequently, a research participant highlighted that positive voluntary contributions do not offset the harmful and exploitative outcomes that may be produced from systematic business activities [44–46]. As one research participant said, ‘you don’t satisfy a responsibility or respect by polluting the river and then building a hospital to treat those who are suffering from the diseases. The responsibility or respect focuses on how you earned your revenue, not what you do with your profits afterwards’ [40]. Another outlined that there should be a clear distinction between the obligation a corporation has to be socially responsible and their voluntary charitable contributions [47]. Two study participants highlighted that it is important that business meets its obligations first, before considering the positive actions that a company may attempt to make [38,44]. There was general agreement among participants that a business’s positive contributions through CSR cannot make up for the negative impacts produced by its business operations.

3.1.3. Lack of Consideration of Children’s Rights

Children’s rights have developed within the international human rights discourse in order to redress gaps in the consideration of young people’s rights. Yet, key business and human rights actors and efforts continue to neglect children’s rights. For example, the UNGP only identifies children twice in the whole document and reflects a limited understanding of them [2], as discussed below. Businesses have integrated human rights protection within their CSR initiatives, but largely ignore children’s rights protection [15]. For example, one research participant from the business sector acknowledged that historically, businesses have not recognised young people as stakeholders, which has led to the

marginalisation of children's rights concerns [48]. As a result, some research participants identified that corporate actors have largely been unaware of both the direct and indirect impacts of business actions on children and youth, and how these impacts extend to the wider community [39,49]. However, our participants highlighted some interesting exceptions to this trend. For instance, one participant said, 'I've seen in the mining industry some positive impact around greater awareness for children, particularly in poor areas where an industry is developing and people see the benefits of staying in school' [44]. Progress must continue to be made to ensure that issues affecting children are represented in CSR strategies. Children's rights are part of a critical analytical framework that can be used to advance respect for children and can uncover whether charitable activities are intended to make meaningful contributions to the wellbeing of children or merely to burnish a business's reputation or image in the community [50].

Much room remains for business actors to advance and reflect the awareness of and commitment to children's rights. The international community has a growing appreciation of the relationship between children's rights and business, as evidenced by the UNICEF et al.'s CRBPs, for instance [1]. One research participant also noted that progress is also being made in understanding the impact of business activities on marginalised groups, including Indigenous peoples, women, and children [47]. But our research participants were uncertain as to what degree children's rights are being seriously considered by businesses. For example, one research participant stated, 'unfortunately, I think that children's rights is something that is often neglected' [51]. One consulted child also expected more from business, concluding: 'Everything is nice as written, but companies only aim at earnings' [3]. Relevant general human rights instruments, including the UNGPs, do not provide adequate guidance in relation to children's rights for business actors, as our research participants outline [44,49,51]. Yet, children's rights have been well elaborated across time, especially over the past century [52]. A comprehensive elaboration is provided in international human rights law with the CRC, which outlines the civil, political, economic, social, and cultural rights of children. Regional instruments include the African Charter on the Rights and Welfare of the Child, and general comments from their treaty-monitoring bodies are also helpful for further guidance [21,53]. Continued work is needed to clarify and illuminate children's rights issues for business. This work includes efforts made by UNICEF's CSR team, which has sensitised companies to their impacts on children's rights, as one study participant identified [54]. Another participant noted that industry associations have the potential to raise awareness for business executives in industry-specific contexts through learning and social pressure [44]. When actors across societal sectors, e.g., business, academia, government, and non-government, are engaged in greater outreach, progress with children's rights can result. As one participant said, 'we've been part of this network of Swedish companies, again with UNICEF, that they provided more in-depth training to all the companies on the children's rights and business principles and kind of de-mystified quite a bit the topic' [54]. Because many business actors do not have the knowledge, language, or academic and professional background to fully consider the topic of children's rights, CSR efforts need further development in partnership with necessary stakeholders.

3.2. Limitations of Human Rights

The development of human rights has provided an important framework with which to guide efforts for justice and equity globally. While children's rights are part of the overall human rights framework and discourse, they continue to be marginalised and hindered in business activities including charitable efforts, as this section discusses, mirroring broader social conditions of adult-centrism. There are at least two limitations of the general human rights discourse in relation to CSR and business: an overemphasis of the vulnerability of children, and the lack of specificity in understanding children's rights issues. This section explores these two limitations.

3.2.1. Overemphasis of the Vulnerability of Young People

The traditional, paternalistic history with respect to children and youth was well-established decades before the CRC [55,56], and it continues to hinder the understanding of childhood and children's rights, including protection [52,57,58]. Moreover, as Collins et al. say, 'hegemonic discourses and ideologies hold sway in how children are victims needing protection without considering the rights to participation (and likely other rights)' [58]. As Federle eloquently outlines:

There is historicity to the claim that rights for excluded groups evolve from paternalistic notions of the need to protect the weak and ignorant to recognition of capacity and autonomy, for this has been the experience of women and people of colour. Children however, have been unable to redefine themselves as competent beings; thus, powerful elites decide which, if any, of the claims made by children they will recognize [59].

One research participant confirms this common view of young people as vulnerable members of society [51]. However, actors' understandings of childhood in this field of debate must advance to better reflect their human rights as well as their heterogeneous and nuanced experiences in diverse contexts [60,61]. While young people do experience vulnerability, it is critical to understand it as a symptom of their social positioning and access to power within society, rather than as a defining autochthonous characteristic [62–64]. Vulnerability has been understood as an inherent phenomenon of childhood, which has informed ideas of participation that reify adult-centric power in social processes [65]. This perspective was heard in our interviews including when one participant argued that children 'should be promoted as an advocate of their own rights if the children don't self-present that' [66]. Instead, the determinative question should be the following: how can business engage with young people in a way that respects their inherent agency, but recognises their social marginalisation? One response is the use of qualitative methods that identify and challenge the power dynamics which lead to the marginalisation of children and youth [67].

There is a strong connection between the dominant conceptualisation of children's vulnerability and how childhood issues are defined within discourses that dominate discussions of business and human rights. Children and youth tend to be defined by their vulnerability and the risks posed by their vulnerability to business activities [23]. Several research participants reflected this understanding and the assumptions arising from it [44,51,54]. Our observation about this theme from research interviews is that the exaggeration of children's vulnerability causes their relevance to business to be restricted, and has led to an overemphasis on protecting children from risks [43,54,68]. Consequently, the issue of child labour continues to dominate the topic of children's rights and business in many research interviews [40,41,54,68,69]. Children and youth continue to be largely absent from conversations regarding human rights and business, as exemplified by a recent article from Ruggie et al., in which children are mentioned once in relation to child labour [70]. There are many missed opportunities for businesses to benefit from an expanded understanding of children, particularly in relation to active participation in their activities [71]. While a more nuanced understanding of childhood does not actively contribute to the respect of young people's rights, it serves as an important entry point for businesses to further centre the concerns and issues of children and youth within their activities. In turn, a children's rights perspective can provide a helpful framework for conceptualizing children as active stakeholders in business.

3.2.2. Limited Understanding of Children's Rights

A limited understanding of children's rights in business and human rights activities is manifested in two key elements: the need for specific child rights expertise, and how the specificities of children's rights may be ignored or not appreciated.

The connection between business and its impacts on the realisation of human rights has been identified, but while knowledge of this relationship is growing, greater attention to and expertise in children's rights and business is needed [35]. As one research participant noted, existing human rights frameworks do not, by themselves, offer enough specificity to address children's rights issues [40]. A fundamental issue is the lack of familiarity with human rights amongst business actors, as one research participant highlighted: 'I think a lot of companies are hesitant to embark on these things because they just, they don't understand the language' [54]. Another research participant described how business does not have a comprehensive understanding of children's rights, and depending on the context, it is often limited to taking on one or two child rights issues [48]. It is important to recognise that specific attention and efforts are required for the realisation of children's rights, and specific expertise is needed to fully engage in children's rights issues.

Situated within discourses that dominate discussions of business and human rights, children's rights are sometimes marginalised or not appreciated in practice [12]. This reflects the many mainstream social processes that are adult-focused, and this tendency forms the basis of the rationale for the development of children's rights in the first place. Byrne and Lundy note the tendency to disregard children's rights when policy impacts are considered to be indirect [72].

Research participants confirmed the tendency of children's rights to be marginalised in business activities [51,68]. One participant argued that when businesses do consider human rights, attention must be paid to children's rights and issues that affect children and youth [49]. Furthermore, several research participants highlighted the failure to recognise children's rights as a methodological challenge that influences participatory stakeholder processes (and their gaps) in assessment and monitoring [39,54,68]. For example, one civil societal participant highlighted how 'particularly when you're dealing with communities, a company may not, by going to village elders, you may be excluding women, you may be excluding children' [40]. This exclusion of children and youth is discrimination. Discrimination against individuals and groups of children and youth in society violates international human rights law, including the CRC's non-discrimination principle (Article 2), yet it continues to be a significant obstacle in practice. Young people's exclusion must be recognised and redressed.

In summary, a narrow understanding of children and youth within the larger human rights discourse inhibits the holistic realisation of children's rights and their recognition as stakeholders of business. As CSR discourse outlines, human rights offer the opportunity for efforts to be grounded in an internationally recognised baseline of respect and obligation. Children and youth are entitled to be included in this baseline.

4. Discussion

This discussion is organised according to the following four themes: assessing business impacts on children; engaging young people as stakeholders; facilitating innovative approaches to charitable activities; and improving children's rights awareness through charitable activities.

4.1. Assessing Business Impacts on Children

The connection between business responsibility and impact assessment must be examined, as business impacts children's rights; children and youth require intentional priority; and children's rights expertise is needed for young people's participation.

Businesses need to assess and understand the impacts that their activities have on children's rights in a detailed manner, as one research participant identified [39]. This means identifying the processes or particular operations that are having an impact, whether they are causing or contributing to the impact, and who is incurring the impact, as another participant highlighted [43]. With a greater understanding of impacts, according to another participant, businesses should be better able to formulate effective strategic business plans that incorporate rights-respecting practices [68]. Indeed, the significance of children's rights

in impact assessments is highlighted, for instance, by the European Network of Ombudspersons for Children (ENOC), which called on all ‘relevant authorities to develop CRIA’ and impact evaluations to monitor children’s rights ‘in a way that further promotes the visible integration of children’s rights in decision-making’ [73]. Research participants identified that children and youth are greatly affected by the social conditions that are influenced by business activities in their communities [39,40,48,49,69]. One research participant stated that businesses have a responsibility to be aware of the relationship between their activities and society at large, and to ensure that their actions are promoting positive conditions that will support young people’s development [49]. Often these social impacts are not self-evident, as another participant flagged, creating the need for impact assessment processes to explore and provide detail on how children and youth are particularly affected [66]. As children’s rights become illuminated within the impact assessment process, businesses will be able to proactively make decisions that not only mitigate risk, but also adopt a child rights-based approach to promote positive conditions for young people to thrive [74]. Hence, actors concerned about human rights within and outside of business (e.g., not only the state government but also academia and non-government) must recognise and assess the impacts of business activities on children.

Children’s rights assessment processes should draw attention to and mitigate potential, harmful impacts [75]. But impact assessment is not only interested in the negative results or rights violations, which would likely present an unbalanced picture of the situation. Data collection should be more comprehensive about the rights of children and others, and include pertinent contextual details in order to analyse and report on the whole situation. **As previously argued**, “consequently, the final result can be a researched, reasoned one, rather than predetermined to promote the monitor’s particular perspective or concern, where the objective is neither admonition, nor justification” [76]. Indeed, impact assessments should include both the criticism and recognition of successes. Götzmann suggests that the amalgamation of the spectrum of business efforts can implicitly provide cover or offset the negative impacts by giving a platform to the positive contributions from business activities [77]. Since businesses have the opportunity to contribute positively to the communities in which they operate, and often do, as two research participants outlined, the assessment of these contributions should be a comprehensive and necessary process [51,66]. According to another participant, assessment will provide legitimacy to the positive contributions that are made to the community [69]. This can be beneficial for business, through either advancing social license to operate or through the promotion of stable social conditions that minimise risk, as another participant identified [43]. Monitoring and assessment should be performed, as two participants stated, using a model of stakeholder engagement to ensure the meaningful participation of community members that informs detailed and accurate results [41,69]. Businesses must have a clear understanding of what is within their scope and what they are legally and morally responsible for in any relevant jurisdiction. Thus, businesses should assess their positive and negative contributions towards the realisation of children’s rights.

Further elaboration is needed to clarify government obligations versus business responsibility to redress any confusion about roles and responsibilities in relation to children’s rights. The aforementioned UN Committee on the Rights of the Child’s general comment provides guidance to states (rather than businesses), and UNICEF et al.’s Children’s Rights and Business Principles (CRBPs) have been developed but exclude measures of accountability. While states are categorised in international law as duty bearers in order to implement human rights, business has not been held accountable in international or national law and policies governing human rights [12,78,79]. Further actions are needed to support accountability, especially as the roles of government and business become increasingly complex in relation to human rights due to legal frameworks, multinational corporate enterprises, and other issues [74]. One participant noted the tension that exists between the state and corporations, concerning who has the responsibility and obligation for certain human rights and children’s rights [68]. But it is important that children’s rights do not

get lost. As one research participant emphasised, businesses should not use government obligations to escape their own legal and moral responsibilities [40]. Another participant enunciated that the issue is also context-dependent, as some states have a stronger government commitment and capacity for ensuring rights protection, and other states have limited power [68]. Hence, attention to impact assessment can play an important role, according to another participant, by helping to delineate the responsibilities and necessary actions that exist both for the corporation as well as the state [51]. Until greater accountability can be advanced in binding law and policies at national and international levels, the greater elaboration of expectations and roles in the human rights discourse related to business would help to increase the accountability of business, as well as advocacy from civil society.

The business ethics discourse has developed a general understanding that corporations, in at least some form, have the responsibility to protect human rights [80]. Companies can and should leverage their particular expertise to have a positive social impact on issues that are relevant to their trade or area of business. For instance, the global travel business Kuoni is renowned for its significant findings regarding children's rights when conducting impact assessments on their business activities in Kenya and India. As such, Kuoni found negative business impacts that required remedial action, but also positive impacts arising from their activities, including economic benefits in India [81,82]. Further, a business research participant highlighted their belief that once businesses have greater awareness, they will have an impetus to act [54]. Another participant commented that this impetus can influence businesses to adapt from employing a predominant risk-management approach to children's issues to collaboratively engaging in creating standard-driven solutions [43]. Such collaborative engagement could work to harness the creativity, flexibility, and innovation that are the business sector's strengths, as one NGO research participant noted [69]. However, another research participant added that, if businesses are to contribute positively to social change, they need to develop consistency and reliability in impact measurement [40]. Another participant argued that this requires accountability and transparency on the part of businesses, combined with a commitment to provide a remedy to real or potential negative impacts when necessary, and to contribute positively when they are able [44,51,69]. It is therefore proposed that the process of assessing impacts can help to inform an evolution of the relationship between business and children's rights.

Engaging Young People as Stakeholders

While stakeholder participation is acknowledged in impact assessment, in practice it tends to overgeneralise the study population and young people 'may be silenced within their households or communities' [83]. As a result, several research participants across sectors argued that impact assessments often do not reflect the equitable and full participation of all stakeholders [39,44,51,68,69]. As one participant emphasised, children, women, and Indigenous peoples are particularly marginalised within this process, which the academic literature confirms [69,84,85]. As one research participant highlighted:

The key part of doing any of this due diligence is to find out what the impact is on those who would not necessarily be able to speak out or influence business action under traditional models, and so vulnerable groups are first and foremost in that they are the voiceless stakeholders [43].

While some may consider these groups voiceless, we emphasise the difference between the voiceless and silenced. Children and youth, as well as other equity-seeking groups, have long been systematically ignored by mainstream social processes and by business within impact assessment and strategic planning, and intentional efforts are needed to illuminate their positioning within society and how they are impacted by business activities [86]. Children and youth have the right to their own development provided in international law, which recognises periods of critical growth and development during which children are uniquely susceptible to harmful business practices [13,14,16,87–89]. This susceptibility includes the direct impacts of business activities, but also the indirect impacts, such as the ability of parents and family members to be present in children's lives, as affected

by their working situation [15,90,91]. As such, ‘there is no such thing as a child-neutral policy. Whether intended or not, every policy positively or negatively affects the lives of children’ [73].

Furthermore, children and youth have the right to participate in matters that affect their lives, as per the CRC, as well as to the necessary and effective support that enables them to do so [55,92]. Childhood is a social identity that informs unique experiences, skills, and capacities in relation to interactions with the world around them, which has been outlined by a wealth of literature [65,93,94]. As such, young people’s creative and innovative contributions to society are evident around the world, as exemplified by the current generation of children and youth who have utilised social media to coordinate mass protest movements [58]. However, barriers exist to young people’s participation in impact assessment [72,75,95]. Several research participants affirmed that children and youth are important stakeholders, and their participation increases the validity and relevance of assessments [48,49,66,96]. As young people have unique life experiences, their direct consultation can generate knowledge and practices that otherwise would not have been identified and maximised in impact assessment processes, activities, and results. Children and youth have particular experiences and expertise that, if engaged, can benefit and enhance the social impacts of business and business approaches to charitable activities.

Yet, the best interests of children and youth can often get lost in strategic business planning, where their influence is largely absent. Young people are not just stakeholders in business, but also rights-holders. In some cases, the realisation of rights may clash with business interests, exacerbating the marginalisation of children. Businesses also tend not to consider children’s perspectives about their activities, as a recent study highlighted [71]. Remedying this requires engagement methods that move beyond tokenistic participation and instead address issues of power and allow children to impact decision-making processes and their outcomes [97]. Research has highlighted effective ways that young people can influence public policy, such as supporting intergenerational relationships that help to empower young people [98]. For example, one young person urged businesses to ‘consult children about the possible effect of the product/advertisement before launching them’ [3].

However, our interviews revealed a tension pertaining to the topic of child participation that is also evident in the literature [58]. Research participants presented two contrasting ideas: one group viewed children as a relevant subgroup that should be engaged in direct participatory consultation [66,68], while the other did not think it wise to directly engage with young people [41,44,49,96]. The study’s NGO participants expressed the former understanding, since their organisations are more likely to have experience and expertise in engaging with children and youth. In contrast, business and academic participants reflected the latter view, possibly because they are less familiar with directly engaging with young people professionally, and perhaps overemphasize their concerns about their protection above their other rights. This divide highlights the importance of the knowledge of children’s rights and the involvement of child and youth advocates in impact assessments in order to advance these rights. Such involvement incorporates expertise that can better translate the knowledge of young people into company-relevant language, as one participant recommended [96]. Further, an academic participant flagged that children require the guidance of well-intentioned people who care about them [41]. According to a study participant, if young people are to be given the opportunity to participate in impact assessment, and be supported in that role, intentional and efficacious strategies are needed [44]. One of the key recommendations from several research participants is to ensure that methods are contextually appropriate and respectful of the communities to which they are applied [47,51,68]. Strategies are needed that recognise children and youth as rights-holders, are cognisant of power imbalances, and are context-specific.

The discourse on the effective participation of children and youth is still developing and varies by context [93]. This includes evolving best practices for children’s participation in impact assessment. For instance, Pincock and Jones highlight methods for eliciting marginalised adolescent voices through qualitative methods while challenging power

dynamics [67]. Several research participants also highlighted their methodological concerns [43,44,68,96] and the need for effective methodologies to engage children and youths' participation in impact assessments [38,44,68]. Indeed, one study participant stressed that businesses must ensure that their engagement with children and youth is performed in an ethical manner, without posing any undue risk to those involved [68]. According to another participant, these efforts should attempt to engage children and youth creatively and recognise the capacity and desire of those who participate, rather than simply relying on traditional participatory methods designed for adult engagement [51]. These efforts must also have other factors considered, not only by the assessors, but also by the other potential participants involved, including the best methods for recruiting young people, the geography, the community context, and power relations. A research participant identified a useful example: 'we did some great work in Peru and with women and they were with their children—so women and child consultations using their creative techniques—using images and drawing. Something that is very accessible that they can use to express themselves using these tools' [51]. Participatory methods necessitate a strong grounding in children's rights in order to be respectful, effective, and ethical.

4.2. Facilitating Innovative Approaches to Charitable Activities

As this section discusses, impact assessments can facilitate a greater respect for children's rights and enhance the effectiveness of charitable business activities. Impacts can be assessed either before/or after activities have taken place.

As businesses have become more commonly understood as social actors, there has been movement beyond the traditional risk-management approach to CSR, with the opportunity to utilise charitable contributions for social benefit [22,99]. An opportunity also exists for businesses to garner support from their employees by leveraging their expertise for charitable activities, as evidence suggests that employees are more likely to view their employer favourably when they are actively engaged in charitable activities that are intentional and genuine [100]. The interviewed participants proposed that, as businesses move from a philanthropic model to an impact-focused model of charitable giving, it is logical and effective to engage in initiatives that are related to the corporation's purpose [38,43]. As two study participants described, this shift leverages the expertise and technical knowledge that may not exist outside of those who are enlisted in a particular profession or sector [48,54]. Another participant stated that it also streamlines the process of charitable contributions and enhances the capabilities and services that can be offered [66]. Further, it may allow for businesses to reassess their relationship with the community. In particular, it can redress the power imbalance and dependency that is inherent in most charitable relationships, where the donor retains control over the facilitation and dispersion of resources. After all, as children's rights pioneer Eglantyne Jebb outlined in 1922, rights evoke efforts along 'constructive rather than charitable lines' [101].

Instead, charitable contributions can be conceptualised as a holistic component of ethical business practices that also fulfil international human rights law obligations. Hence, there is the potential for businesses to have an increased positive social impact by employing their technical expertise in charitable initiatives related to their sector, adding opportunities for employees, and reconceptualizing the charitable relationship.

Understanding children and youth as stakeholders in business will enable the long-term impacts upon their rights to be considered in relation to such concerns as social and environmental sustainability, moving beyond the traditional focus on maximizing short-term profits. To offer one example, the international community is increasingly aware of the complex and unavoidable realities of climate change [102]. Business activities that contribute to responding to climate change will ultimately have the greatest impact on young people, as well as other marginalised groups [103,104]. Such answers to unsustainability should not be limited to the climate, however. Schwab suggests that while shareholder capitalism and state capitalism have created prosperity for some, they have magnified social issues such as wealth inequality, and have increased social tensions [105].

An assessment of these impacts should illuminate the responsibility of businesses to make positive contributions to the contexts in which they operate, including fostering sustainable environmental and social conditions. One research participant suggested that the greatest impact on communities can occur through direct industry investment rather than a dependency on foreign aid [41]. Through industry growth and investment, two research participants outlined that businesses should be aware of the impacts to which they are contributing, and strategically invest in sustainable social conditions [40,47]. Rockefeller Philanthropy Advisors has identified the following:

The real difference between “investing” in a nonprofit or in a for-profit is that when we invest in a company, we only look for results at the company level. In the nonprofit sector, we are often looking at how the nonprofit can deliver programs that will bring about sustainable change in the community or even the world [4].

Children’s rights are crucial to achieving sustainable business activities.

Sustainable development will not occur through individual efforts but will require unique and socially innovative partnerships. This partly depends upon corporate philanthropy progressing beyond altruism to strategic approaches that can best leverage resources and one’s social impact [106]. A study participant suggested that multi-stakeholder partnerships can create shared value and contribute to a positive social impact [69]. Such partnerships may also promote new opportunities with which to engage positively with the business community, rather than simply attempting to name and shame them, as one research participant noted [48]. Instead, as the participant elaborated, it is ‘about active engagement to try and come up with solutions’ [48]. Approaching social issues through partnerships between governments and business facilitates a holistic response, according to two study participants, and attends to the reality that many social issues are complex and intertwine with aspects of life that are best dealt with by both government and corporations [54,68]. Consequently, effective, multi-stakeholder partnerships should be supported for enhanced positive social impacts and sustainable social conditions that support children’s rights.

Improving Children’s Rights Awareness through Charitable Activities

Many businesses offer charitable activities, but it remains very rare that these contributions of resources (financial, technical, and human) are explicitly linked to human/children’s rights. The process of charitable giving should be reconceptualised as a way to support the understanding and implementation of children’s rights. This section explores how businesses can advance children’s rights, the need to gain competencies with regard to children’s rights, and how to begin to assess children’s rights.

Children’s rights expertise may be lacking in many businesses, as several study participants recognised, but this gap can be rectified through internal political leadership, management strategies, and talent acquisition [38,40,54,68,69,96]. For example, a business study participant highlighted that miners are, by nature, not experts in children’s rights [47]. Byrne and Lundy note that training and the raising of awareness is necessary ‘where the link between the policy area to be assessed and the CRC may not appear immediately or directly relevant’ [72].

Therefore, external partnerships are needed to buttress assessment practices, as another participant identified [44]. Research participants flagged examples of businesses growing their capacity to address the lack of competency with regard to children’s rights [40,41,54] through such avenues as conference participation or external consultants [41]. Language differs between the human rights and business fields where, for example, as one participant noted, ‘if you say, what is participation, what is non-discrimination, these are not really the terminology that the businesses use’ [66]. Employing a children’s rights perspective to assess business activities can illuminate the specific impacts businesses have on children and youth while also providing the opportunity to build staff and organisational capacity and enhance the awareness of children’s rights. Payne argues that ‘ongoing training

is vital to make those involved in CRIA aware of children's rights obligations as well as the fundamental principles and values that underpin the wider international human rights framework' [36]. While engaging in training, businesses can incorporate relevant children's rights principles and commitments across their activities. Though businesses may lack a capacity for children's rights, in this age of advanced communications technology, collaboration, and extensive children's rights expertise around the world, businesses can access the assistance necessary to develop such capacity.

Because children's rights are largely absent from the business discourse, as well as business education, there is a need for collaboration with those who have the expertise. This is particularly important for the effective inclusion of children's rights in impact assessments. As children and youth are still increasingly coming to be regarded as stakeholders in business, well-developed methodologies are critically important to illuminate the ways in which they are impacted directly and indirectly.

Effective and well-developed methodologies can facilitate the process of promoting businesses' understanding of children's rights and implementing impact assessments, as two research participants outlined [68,96]. Business actors often have an incomplete understanding of their impacts on children's rights, according to a research participant, an understanding that is informed by a profit-driven approach to society [68]. Although businesses are sensitive to sharing critiques due to public reputation concerns, the increased publication of completed impact assessments would be useful for learning and for the expansion of assessments, which are quite limited at the time of research, as two research participants explained [38,39]. Across professional designations, research participants identified the value and importance of external partners supporting business actors [38,44,47,68]. They also urged that the approach should be collaborative, rather than simply conflictual [43]. Hence, businesses need the support of external partnerships to gain competency in relation to children's rights to inform and contribute to the advancement of ongoing CSR practices.

Human rights due diligence, as introduced in the UNGPs, 'brings the concerns of affected stakeholders into greater prominence in corporate decision-making at both operational and leadership levels' [70]. As stakeholders gain influence and recognition, opportunities will open to prevent and redress rights violations, and also promote rights. The very process of having influence and being considered a stakeholder is an important first step in exercising those rights.

Beginning to assess children's rights in relation to charitable contributions, as two research participants outlined, can offer a valuable entry point into broadening business's understanding of its relationship to children and youth [43,54]. Such an understanding may also create the demand to enhance capacity in order to monitor and assess impacts. If a business is making charitable contributions that they understand as having a positive impact on children's rights while engaging in activities driving contradictory outcomes, several research participants enunciated that the discrepancy will provide a platform for awareness, accountability, and remedy [44,51,69]. As one research participant described, 'getting companies to engage with communities is going to be the best way to get them to be more conscious of all the other rights out there that we want them focused on, that they may not be thinking about already' [68].

As corporations take on an increasingly vital role as funders of charitable activities, and corporate actors seek to allocate resources effectively and with accountability [107], the assessment of the impacts of business's charitable activities upon communities and children becomes increasingly important. The voluntary assessment of business impacts on children and youth can lead to the development of effective business management policies that create value within the company, as well as the community [23]. However, some research participants reported that there is a fear among many business actors of adding more reporting requirements to their existing obligations [40,43,44,47,66]. A framework perceived to be arduous will likely receive minimal uptake from the business community, particularly if the value of using it does not outweigh the effort needed to implement it.

As a result, we recommend that the assessment of charitable activities or programs not be burdensome or an 'extra' assessment, but rather it aim to enhance and buttress ongoing priorities and processes with the consideration of young people.

Instead of offering a comprehensive CRIA then, this paper offers an accessible checklist in the appendix for the purpose of providing an introductory exploration of the significance of children's rights in relation to charitable activities. This is inspired by an international consultant's comment during the research: 'the right lens is actually quite powerful because rather than creating new obligations, it gives business a way to assess its social impact in a much more precise and structured fashion' [43]. The potential value is clear: consistency in measuring both positive and negative impacts, a streamlined process, and the ability to use data with the aim of gaining the trust and respect of key stakeholders [40]. An impact assessment tool can supplement ongoing assessments of charitable activities and provide businesses with a clearer understanding of the impact of their philanthropic initiatives.

5. Conclusions

The activities of businesses impact all aspects of society, including the experiences of children and youth. They are a unique social group, constituting the majority in many countries around the world, and yet children and youth have historically been, and continue to be, marginalised from stakeholder participation with regard to business. Due to their social positioning, as well as their unique developmental needs, children and youth are greatly affected by direct and indirect business impacts. It is essential that businesses focus their attention and prioritise the better realisation of children's rights through their activities, with charitable activities being employed as a valuable potential avenue to do so.

A business case exists that offers benefits for businesses when they are charitable, as twelve-year-old Ella recognises: 'because when they do charities for children and fundraisers they'll get more advertising and be in the news that the company did fundraising and it will make them look good so it's an advantage on the company' [2]. For their activities to be effective, businesses should ensure that they are equipped with the necessary children's rights expertise. Children and youth expect more from business than mere charity. For instance, young people involved in earlier related research identified that the business support of child and youth organisations serves a self-serving rationale and is thereby limited. They highlighted that 'when they do it for their own prosperity, it kind of takes away from the whole meaning of helping others' [2].

This paper argues that businesses must move beyond risk management towards mutually beneficial and collaborative partnerships that draw on the strengths of all actors and provide a positive social contribution. Attention to impact assessment offers a valuable avenue forward to knit threads of activity regarding both human rights and CSR through accountability. As Rockefeller Philanthropy Advisors outlines:

All stakeholders in civil society benefit from a culture of accountability. Such a culture begins with donors who decide to be accountable for their own giving and how that giving affects the community they have chosen to serve [4].

The positive impacts of charitable contributions on children's rights can be leveraged to further develop an impetus to reframe business goals and strategy, while providing an aspirational benchmark for business impacts. Assessments can also help to instil a stakeholder framework that upholds the principle that 'business should be about the best that we can create together, rather than about avoiding the worst' [108]. Additional academic research should be performed in order to pinpoint the processes that lead to the uptake of children's rights in different business sectors and identify lessons from business actors that have successfully implemented children's rights into their business approaches.

The assessment of charitable activities can highlight the current positive impacts had by businesses while also suggesting their desire to improve. This in turn can boost business's social image in society. However, in conclusion, that is not the only reason, as four young people enunciate: 'Businesses can donate a fixed amount of money to support children's rights and they have to respect children's rights if they're important' [2].

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Appendix A

Checklist

This proposed impact assessment checklist aims to highlight the significance of children's rights in relation to charitable activities. It is inspired by a child-rights-based approach [33,35]. The checklist is intentionally brief to facilitate an introductory exploration of the general business's children's rights commitments and CSR contributions that go above and beyond their legal obligations. In addition to contributing to the realisation of children's rights, this process may prove beneficial to business actors through an increased awareness of how their organisation engages with the community. This process should instigate internal reflection within businesses that enhances ongoing charitable activities and supports social innovation. Moreover, internal and external assessments are relevant in order to illuminate the impacts. The goal is to support progress in children's rights awareness and action in order to facilitate progress in implementation and monitoring.

This checklist is designed to evoke conceptual and practical considerations with a series of questions that inspire actors and organisations within and outside of business to stimulate future actions and developments in children's rights within and across business sectors. The checklist is neither a children's rights impact assessment (CRIA), nor should it be seen as comprehensive of all children's rights considerations.

Engaging fully with this checklist over time will necessitate an individual and organisational commitment to learning more about children's rights. Children's rights reflect the spectrum of relevant international, regional, and national provisions, including the United Nations (UN) Convention on the Rights of the Child (1989), the UN Committee's General Comment on business, as well other pertinent international, regional, and national instruments and documents, including the Children's Rights and Business Principles (CRBP) [1,7,22,54]. While this has been designed to be accessible for those new to children's rights, this checklist will begin to illuminate the expectations and requirements of charitable activities in order to be respectful of children's rights.

The proposed checklist is organised via the following sections: structures (established to facilitate business charitable priorities and activities), processes (that implement these activities), and their results. This framework encourages the user to engage with children's rights considerations at the various operational levels of their business activities. It is envisioned that the checklist can be used to buttress existing assessment processes, as well as inspire the development of new ones.

Structures

- Who is responsible for charitable activities in the business and for guiding the charitable framework and its goals? What supports exist within the business to facilitate charitable processes and results?
- How is the charitable infrastructure informed by and connected to the mission and purpose of the business?
- Is there a formal commitment to children's rights within this charitable activity?
- Do targeted groups have influence within the decision-making structure?

Processes

- Why do these commitments to children's rights within charitable activities exist within the company and how are they supported in practice? Who is involved and how much time do they dedicate? Is a child-rights-based approach foundational within these processes? What processes exist within the business to identify gaps in children's rights expertise and commitment?
- How is children's rights expertise developed internally?
- What is the process to identify and work with charitable organisations and young people connected with them?
- What are creative and practical ways in which children and young people can be included as active and meaningful contributors to this process?
- How can diverse populations of young people be engaged to ensure a non-discriminatory approach? (This can include age, gender, class, immigration status, race, social or ethnic background, language, region, rural or urban residence, etc.)
- Is external children's rights expertise engaged when necessary?

Results

- How have children's rights guided the business's charitable objectives and activities in the results?
- What happens with the results of the process? Are there processes in place to ensure that feedback is distributed to the appropriate people, organisations, and places?
- What are the opportunities for the target recipients of these activities to identify issues of concern to them about business charitable activities? How can this facilitate a relational and collaborative process between businesses and the communities which they are engaged with?
- How and to whom are the results being shared/made public? It is important to identify commitments to children's rights, share knowledge, advance accountability to children and their families, and foster a global dialogue on children's rights.

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