

Purpose in business: A multidimensional and practice-based perspective

Authors:

Anna Clover

University of Glasgow

Bridgette Wessels

University of Glasgow

Date:

October 2026

The Productivity Institute

Productivity Insights Paper No.099

Key words

Business purpose; purpose in practice; multidimensional purpose; social practice theory; organisations

Authors' contacts

bridgette.wessels@glasgow.ac.uk

Copyright

© A. Clover, B. Wessels (2026)

Suggested citation

A. Clover, B. Wessels (2026) *Purpose in business: A multidimensional and practice-based perspective*. Productivity Insights Paper No. 099, The Productivity Institute.

The Productivity Institute is an organisation that works across academia, business and policy to better understand, measure and enable productivity across the UK. It is funded by the Economic and Social Research Council (grant number ES/V002740/1).

The Productivity Institute is headquartered at Alliance Manchester Business School, The University of Manchester, Booth Street West, Manchester, M15 6PB. More information can be found on [The Productivity Institute's website](#). Contact us at theproductivityinstitute@manchester.ac.uk

Abstract

As organisations increasingly articulate a broader societal purpose, questions remain about how such commitments are realised in everyday organisational life. Existing research has largely conceptualised purpose at the level of strategy, governance, or corporate communication, offering limited insight into its enactment in practice. Drawing on five qualitative case studies across diverse organisational forms in the UK, this paper conceptualises business purpose as a multidimensional, practice-based phenomenon. It examines how environmental, social, and workplace dimensions of purpose are configured and sustained through organisational practices integrating meanings, materials, and competences. The findings show that purpose is rarely experienced as a single orientation; rather, it emerges through interdependent practices. Purpose is most consequential where it is embedded in material arrangements, routines, and decision-making processes, and weaker where such alignment is partial or externally constrained. The paper shifts debate from formal statements to the situated practices through which purpose is enacted across people, planet, and profit.

1. Introduction

This paper argues that business purpose is best understood as multidimensional and enacted through practice, rather than as a purely strategic or rhetorical commitment. Drawing on five qualitative case studies, it provides empirical insights on debates that have largely remained conceptual. This is achieved by showing how environmental, social, and workplace dimensions of purpose are configured, negotiated, and made meaningful through everyday organisational practices. By shifting attention from formal purpose statements to routine activities, employment relations, and stakeholder interactions, the paper examines how purpose is realised—and sometimes constrained—within organisational life.

This practice-based perspective responds to intensifying debates about the role of business in society, including environmental crises, widening inequalities, declining trust, and concerns about work quality. Businesses are increasingly expected to articulate a purpose that addresses the problems of people and planet alongside financial sustainability. Influential interventions, including the British Academy's *Future of the Corporation* programme and Mayer's (2018; 2021) work, have been central to this reframing. At the same time, growing scrutiny has shifted attention towards how purpose commitments are translated into organisational practice. This paper therefore approaches purpose as a process of organisational enactment, focusing on how purpose is interpreted, embedded, and sustained through everyday practices, routines, relationships, and material arrangements. The paper treats environmental, social and workplace purpose as analytically distinct but empirically interconnected dimensions of organisational practice.

1.1 Structure of the paper

The paper proceeds as follows. Section 2 reviews debates on the turn to corporate purpose. Section 3 situates Mayer's account within broader approaches to business responsibility. Sections 4 and 5 develop a practice-theoretical framework for conceptualising purpose. Section 6 outlines the methodology, and Section 7 presents findings from five case studies. Section 8 discusses implications for theory and practice and concludes.

2. The Turn to Purpose in Business: Profit, People and Planet

2.1 Changing Expectations of Business and Re-framing Business Purpose

Climate change, biodiversity loss and resource depletion are creating systemic risks for societies, economies and businesses alike, intensifying scrutiny of business practices and their wider impacts. At the same time, widening social and economic inequalities and repeated corporate scandals are contributing to declining levels of public trust in business (Edelman, 2023). Businesses are increasingly embedded within, and implicated in, broader societal challenges, including declining social mobility, stagnant productivity, falling wages and employment insecurity (Gartenberg, 2022). These developments are also reshaping debates about the meaning and quality of work in modern economies, raising questions about fairness, wellbeing and the responsibilities of employers (UNEP, 2024). In this context, there is growing public and governmental scrutiny of the purpose of business and its responsibilities towards society. The British Academy's Future of the Corporation programme contributed to this debate by re-examining the role of business in society, asking directly, 'What is the role of business in society?' (British Academy, 2021). In addressing this question, Colin Mayer (2021) argued for a re-framing of the fundamental purpose of business towards 'producing profitable solutions to the problems of people and planet and not profiting from creating problems.'

Mayer's formulation rejects narrow shareholder primacy and ties profit legitimacy to net positive social and environmental outcomes (Mayer, 2021; British Academy, 2021). It represents a normative and practical shift: profit becomes a consequence—not the cause—of solving real problems, embedding responsibility in organisational design, governance, and market practice (Mayer, 2018, 2021). This approach to purpose is gaining traction in policy and business circles, yet little is known about how firms develop practices to support it.

2.2 Business Purpose

At its simplest, business purpose concerns the reasons for a business's existence and its goals as an organisation. However, what this entails remains widely debated. Financial-only liberal perspectives confine business purpose to market activity, profit generation, and shareholder returns (Friedman, 1962; Hsieh et al., 2018). Within this narrow framework, social and environmental concerns are externalities and addressed through regulation or philanthropy rather than through core business strategy.

In the context of increasing global environmental, social and economic pressures, the narrow conception of purpose has come under sustained critique. Concerns about the limits of profit

maximisation in addressing systemic risks and inequalities have driven the emergence of alternative business frameworks. These include CSR, the Triple Bottom Line and B Corp certification, which seek to broaden the goals of business beyond shareholder returns (von Ahnen and Gauch, 2021).

CSR involves businesses being accountable to employees, stakeholders and the public, contributing to broader societal goals. The Triple Bottom Line (TBL) framework (Elkington, 2004) centres sustainability by incorporating natural, human and economic capital as the basis of business activity across planet, people and profit. The B Corp movement builds on these developments through a verified accreditation system assessing organisations against social and environmental performance, transparency and legal accountability to balance profit and purpose (see B Corp Directory, B Lab, 2026).

Although these approaches are important developments, questions remain about how purpose is realised within the everyday practices of organisational work. Responsibility-oriented models such as CSR have often been analysed in terms of their formal structures, policies, or stated commitments, yet this focus can obscure how far such approaches reconfigure practices, decision-making processes, and relations through which organisations operate (Fleming and Jones, 2013). Related critiques suggest that responsibility initiatives may shape external communications and stakeholder relations without necessarily transforming the practices through which work is carried out and how purpose is realised. While mechanisms such as standards and verification are intended to support accountability for purpose commitments (Mayer, 2018), they do not in themselves explain how purpose becomes embedded in organisational activity and practices. These debates point to the need for empirical research that examines how purpose is interpreted and enacted through everyday organisational practices, rather than inferred from formal commitments, labels, or governance arrangements alone.

2.3 Mayer and the Possibility of Multidimensional Purpose

Mayer (2018; 2021) argues that profitability should not be treated as an additional responsibility but pursued through producing solutions to the problems of people and planet. This framing positions purpose as shaping how profitability is pursued and how organisational decisions are made, rather than sitting alongside core business activity.

Purpose, in this account, situates business activity towards generating benefits beyond financial returns.

Mayer's formulation also points towards the possibility that purpose is multidimensional. By explicitly linking profitability to the resolution of social and environmental problems, purpose extends beyond financial outcomes to encompass benefits for society and the environment (British Academy, 2021). Firms are thus oriented towards multiple dimensions of purpose that must be addressed together rather than sequentially or hierarchically. While Mayer does not explicitly theorise purpose as multidimensional, his approach raises questions about how these different dimensions are developed, aligned, and sustained in practice—directing attention to the everyday organisational activities through which purpose is enacted.

2.4 Organisational Purpose as Practice: Empirical Developments and Gaps

A growing body of literature suggests that purpose-driven approaches may generate organisational benefits, including enhanced reputation, stronger stakeholder relationships, employee alignment and improved adaptive capacity (von Ahnen and Gauch, 2021; George et al., 2021). Organisations articulating a broader societal purpose are often perceived as more trustworthy and legitimate, supporting sustained stakeholder support and reputational resilience (Tafuro and Piccaluga, 2025). Purpose is also associated with higher levels of work engagement, particularly where employees perceive their work as meaningful and aligned with organisational values (van Tuin et al., 2020).

Purpose-driven approaches have also been associated with organisational adaptability in contexts of uncertainty and change. Emerging research on adaptive capacity highlight how purpose provides coherence and guides decision-making under conditions of disruption (George et al., 2021). Purpose is therefore a mechanism through which organisations may foster alignment between individual motivations and organisational goals, with implications for retention and collaboration. It forms an increasingly salient orientation across diverse business contexts, while leaving open questions about how such benefits are generated through everyday organisational practices.

Despite these developments, empirical research on organisational purpose remains limited in several key respects. Much existing literature conceptualises purpose as a strategic, governance, or communicative construct, focusing on formal statements, leadership intent, or oversight mechanisms, rather than how purpose is enacted through everyday organisational

practices (von Ahnen and Gauch, 2021). Consequently, there is limited qualitative insight into how purpose is understood, interpreted and enacted by employees, or how it becomes embedded in routine practices, interactions and decision-making processes across organisational levels.

From a practice-theoretical perspective, this represents a significant omission. Practice theory directs attention to the socially situated, materially mediated “doings and sayings” through which organisational phenomena are produced and reproduced (Schatzki, 2002; Reckwitz, 2002). Organisations can therefore be understood as configurations of interconnected practices rather than as abstract strategies or structures (Nicolini, 2012). Applied to purpose in business, this implies shifting attention from purpose as a declared attribute, to something that is enacted, continuously interpreted, and sustained—or altered—through everyday work practices. However, such practice-based accounts remain underdeveloped within the purpose literature.

Empirical limitations are further reinforced by limited attention to organisational contexts. Existing research focuses disproportionately on large corporations, with limited understanding of how purpose operates across a wider diversity of organisational forms, including Small and Medium Enterprises (SMEs) and Social Enterprises. This is significant, as different organisational forms, including distinct ownership structures, governance arrangements and resource constraints, shape how practices are organised and coordinated. A practice-theoretical approach therefore requires closer empirical attention to how purpose is enacted within specific organisational arrangements and contexts.

Mayer’s (2018; 2021) conceptualisation of purpose as encompassing environmental, social and workplace dimensions, raises further empirical questions. While these dimensions provide a useful analytical framework, there remains limited understanding of how organisations balance, prioritise and integrate them in everyday organisational activity, or how tensions between them are navigated in practice. Existing research offers little insight into how purpose is configured across environmental, social and workplace concerns. There is also insufficient empirical attention to how purpose is operationalised through interconnected practices at different organisational levels, and how these practices align, intersect or conflict over time.

This paper addresses these gaps by examining business purpose as a socially situated and practice-based phenomenon across five case studies. It analyses how purpose is configured across interrelated dimensions of people, planet and profit, and how these dimensions are interpreted, negotiated and enacted through everyday work practices. The analysis demonstrates that while dimensions of purpose may be conceptually distinct, they are empirically intermeshed in organisational practices. The paper now provides an overview of social practice theory and how it is a useful analytical lens in relation to purpose in business.

3. Social Practice Theory and Purpose in Business

Social practice theory, developed through the work of Bourdieu (1977), Giddens (1984), Schatzki (2002) and Shove et al. (2012) provides a framework for analysing how organisational life is constituted through routine, materially embedded activity as practices. Rather than treating organisations as coherent actors driven primarily by formal strategies or leadership intentions, it directs attention to everyday practices, through which organisational action is accomplished. This perspective is particularly valuable for analysing purpose in business, as it shifts the focus from declarative statements of intent to the situated enactment of purpose in organisational life.

From a practice perspective, organisational purpose is not something that firms simply possess in the form of mission statements, governance structures or corporate or leadership narratives. Instead, purpose is conceptualised as something organisations do and it is materialised and produced through practices involving people, meanings, skills, technologies and wider institutional expectations.

Purpose is embedded in how work is organised, decisions are made, and resources are allocated. Practices constitute the basic unit of social analysis. They are socially shared, materially mediated and embodied routines that structure both action and sense-making within organisations. Following Shove et al. (2012), practices constitute the dynamic integration of three interdependent elements: meanings (shared understandings that render actions sensible, legitimate and desirable); materials (tools, infrastructures, technologies and physical arrangements that enable and constrain action); and competences (skills, know-how and capabilities required to carry out the practice). Organisational stability and change emerge through the ongoing alignment and reconfiguration of these elements.

Practices form recognisable patterns of organisational activity—such as environmental management routines, workplace relations, supply-chain practices or community engagement processes—that collectively express dimensions of organisational purpose. These practices carry assumptions about what matters, whose interests count, and what forms of work are valued or prioritised. As a result, organisational purpose is not merely espoused but enacted, negotiated and sometimes contradicted within practice. Practices thus become a primary site through which purpose is either reinforced, diluted or undermined.

This perspective enables analysis of how purpose is operationalised through everyday organisational practices, processes and interactions, rather than assessed solely through abstract commitments such as purpose statements, Environmental, Social, and Governance (ESG) policies or corporate strategies.

A practice-based approach also helps analyse variations across organisational contexts. Differences in resources, capabilities, institutional positioning and governance arrangements shape how purpose is organised and enacted. This is particularly relevant when considering SMEs, cooperatives and social enterprises as well as shareholder-owned firms, where differences in scale, ownership structures and funding conditions, shape the extent to which purpose can be embedded in everyday practice. It therefore allows examination of structural, material and cultural conditions that may enabled or impede purpose from being embedded and realised.

Social practice theory further helps bridge the gap between formal commitments and lived organisational reality. It foregrounds how purpose becomes stabilised, contested or transformed through practice over time, rather than treated as a fixed organisational attribute. In doing so, it provides a strong theoretical foundation for an analytical framework that examines purpose in business as an emergent, practice-based phenomenon.

Building on this theoretical grounding, the analytical framework developed in this study conceptualises organisational purpose as the outcome of how meanings, materials and competences are configured within key organisational practices. The framework focuses on how purpose is enacted across environmental, social and workplace practices, and on the conditions under which these practices align—or fail to align—with stated purpose commitments. This practice-based approach enables analysis of how purpose is produced, sustained and transformed across different business types, and of the organisational conditions

under which purpose can contribute meaningfully to addressing societal and planetary challenges.

4. Conceptual Framework: Purpose as Multidimensional and Enacted in Practice

Developing the aforementioned debates about business purpose, this paper conceptualises purpose as socially situated and enacted through organisational practices. From this perspective, purpose is understood as comprising multiple dimensions, whose configuration emerges through the ongoing organisation, coordination, and performance of practice. As these dimensions are enacted across different organisational settings and activities, purpose may assume a dynamic and multidimensional form, shaped by how economic, social, and environmental considerations are negotiated and aligned in practice.

A. Environmental Practices

The environmental dimension concerns how organisations engage with ecological constraints, resource use, and environmental impacts. It is reflected in practices that integrate environmental considerations into organisational processes and practices, including production, technological choices, investment decisions, and operational strategies. It is examined in reference to the ways ecological concerns are embedded within everyday organisational activity.

B. Social Practices

The social dimension concerns how organisations articulate and enact responsibilities towards stakeholders and wider societal concerns. Purpose within this dimension is expressed through practices centred on interactions with customers, suppliers, partners, and communities. Social purpose is examined through how organisations define responsibilities, legitimacy, and value in relation to stakeholders beyond the firm.

C. Workplace Practices

The workplace dimension concerns how organisations structure employment relations and the quality of work they provide. Purpose in this regard, is reflected in practices governing pay, flexibility, participation, development, and wellbeing. These practices

shape how organisational commitments are experienced and interpreted by employees, making the workplace a key site where purpose becomes enacted.

Conceptualising purpose as multidimensional and enacted through practice, enables analysis of variation across organisations and how purpose is defined, prioritised, and operationalised across business types, sectors, and governance structures.

5. Project and methodology

This paper draws on data from the *Purpose in Business: Empowering Employees* project (<https://www.productivity.ac.uk/research/projects/purpose-in-business-empowering-employees-and-enhancing-productivity/>), which used a qualitative multiple case study design (Yin, 2018) to examine how organisational purpose is understood, developed and experienced by managers and employees. The project explored how purpose was enacted across businesses varying in size, sector and ownership. Using an established case study approach (Alasuutari et al., 2008; Myers, 2020; Yin, 2018), the research examined organisational contexts to analyse how purpose is conceptualised and practiced across different business settings.

To protect the anonymity and confidentiality of participants and organisations, all names used in this paper are pseudonyms. Although the research was conducted with identifiable organisations and individuals, pseudonyms have been applied consistently throughout the analysis to prevent recognition and minimise the risk of deductive disclosure. The participating organisations represent a range of business types, sectors, sizes, and locations, and the use of pseudonyms enables discussion of organisational practices while safeguarding their identities. Additional measures were taken to preserve anonymity by removing or modifying potentially identifying details, including specific job titles, locations, and contextual information that could reveal the identity of participants or organisations. Senior leaders, managers, and employees are referred to using broad role descriptors rather than formal organisational positions. In some cases, organisational characteristics are described in general terms to reduce the possibility of identification while retaining sufficient contextual detail for analytical purposes. These measures are particularly important given the qualitative case study design, where rich descriptions and participant quotations can increase the risk of identification. The use of pseudonyms supports the ethical commitments of the study by ensuring that participants could speak openly about their experiences, views, and workplace practices with confidence that their contributions would remain confidential. This approach is consistent with established

qualitative research ethics and the requirements of the University of Glasgow ethics approval process.

Participating businesses were recruited through the ESRC Scotland Productivity Forum and Prosper, a Scottish business membership network. Selection focused on organisations on a self-described purpose journey, defined as having a reason for existing beyond profitmaking (Brosch, 2017; Mayer, 2018).

Five case study organisations were selected to capture variation in organisational context, including sector, ownership, size and location.

CEB Clothing (CEB) is a medium sized fashion rental and renewal company operating through a circular economy model. Based in West Central Scotland, its purpose combines environmental sustainability with commitments to fair work, apprenticeships, training programmes and wider systemic change within the fashion industry. It is a certified B Corp.

The Northern Transmission Group (Transmission) is a large infrastructure organisation, operating the electricity transmission network across the North of Scotland. Its purpose centres on delivering a safe and environmentally sustainable energy transmission service aligned with Scotland's net zero ambitions, alongside commitments to employees, communities and stakeholders affected by infrastructure development.

Red Stag Coffee Roasters (Red Stag) is a small, family-owned coffee roaster located in the Scottish Highlands. A certified B Corp, its purpose focuses on ethical and sustainable coffee production, fair employment practices, and supporting the local community and environment in a region characterised by limited nonseasonal employment opportunities.

Northshore Conversions is a small transport conversion company producing high value bespoke products, operating from the Scottish Lowlands. It is 100% employee owned, with all employees receiving an annual share of profits. The business places strong emphasis on employee care, customer service and local community impact.

The Hope Group is a large social enterprise operating across Scotland and the North of England. Its purpose focuses on addressing poverty and supporting pathways into employment through mentoring programmes, alongside delivering energy advice, wellbeing support and strong commitments to employee care.

This design enabled analysis of how organisational purpose is shaped by differences in ownership structures, sectoral location and organisational size and type.

Seventy-five semi structured interviews were conducted across the five organisations: twenty-seven with participants in strategic roles and forty-eight with employees in non-senior roles. Semi structured interviews were selected to generate rich, in-depth accounts of participants' experiences while enabling comparison across organisational levels (Bryman, 2016; Legard et al., 2003; Seale, 2005).

Data collection began with preliminary interviews with senior leaders in each organisation to understand organisational histories, strategies and orientations towards purpose. These interviews informed the refinement of interview guides and provided contextual grounding for subsequent interviews. Following initial contact, a senior representative or nominated employee acted as an organisational liaison, distributing project information internally. While early engagement with senior teams supported access, potential risks of selection bias were mitigated through clear communication that participation was voluntary and anonymised, and that senior management would not have access to interview data.

All interviews were conducted online via Microsoft Teams to accommodate varied working arrangements. Interviews with senior leaders focused on organisational structures, strategic decision-making and visions of purpose, while interviews with non-senior employees examined how purpose was experienced and enacted in everyday work practices, including communication, technology use and interactions with colleagues, customers and wider stakeholders.

Validation meetings were subsequently held with employees and managers in each organisation (Lincoln and Guba, 1985). In larger organisations, separate sessions were conducted for operational staff and senior managers, while smaller organisations participated in all staff workshops. These sessions enabled participants to reflect on and respond to emerging findings, strengthening the credibility of the analysis and supporting a participatory qualitative approach consistent with the study's focus on purpose as enacted through practice (Lindheim, 2022).

Interview data were analysed thematically, supported by NVivo 14, to examine recurring patterns of organisational practice within and across cases. Analysis began during fieldwork

and proceeded through within case analysis prior to cross case comparison. Open coding generated inductive codes grounded in participants' accounts of everyday practices, with focused coding used to develop broader analytical categories. Throughout the analysis, attention was paid to how purpose was enacted through configurations of meaning, material arrangements and competencies across differing organisational contexts.

Ethical approval was granted by the University of Glasgow (Ref. 400230173). Participants received an information sheet detailing the study, interview process, and data security, and provided informed consent, including the right to withdraw at any time. Interviews were conducted in confidence, with data stored securely and all individuals and organisations pseudonymised. To add more detail to the anonymisation and use of pseudonyms in the research and in this paper, in the interest of protecting participants' identities, job titles are presented in general terms. For employees in operative roles, duties are described broadly to provide context. Managerial and senior employees are referred to using generic titles that do not reveal their specific positions. Employees with high levels of seniority, such as CEO's, Directors and Owners are broadly referred to as Senior Team Members. When discussed collectively, all research participants are referred to as employees.

6. Findings: Business Approaches to Purpose

This section examines the five case studies to show how the research participants made sense of purpose and how it was enacted through daily work practices. It highlights how purpose emerged across social, environmental and workplace dimensions, taking varying forms across different contexts, in relation to business size, type, structure and wider goals.

6.1 CEB Clothing

Employees across managerial and operational levels described CEB's purpose as formed through ongoing practices linking environmental sustainability, workplace conduct, and place-based social commitments.

The environmental dimension of CEB's purpose was described as embedded 'through the very nature of what we offer' due to their circular economy model (Senior Team Member Oliver) and on-site sustainability practices. These were in place before they were recognised or framed as a sustainability strategy. During a period of economic downturn, a renewed focus on

efficiency prompted Senior Manager Russel, then leading operations, to introduce practical changes such as reducing waste sent to landfill, improving recycling processes, and lowering energy consumption. While these measures were initially driven by operational efficiency, they also generated clear environmental benefits. After attending an industry event that recognised environmental sustainability achievements, the organisation began to assess and evidence its environmental impact more intentionally, including pursuing sustainability awards and recognising their circular economy model. As a result, sustainability has become increasingly central to how the business understands and articulates its purpose.

Their sustainability purpose is further expressed through materials and technologies in everyday routines, including the use of rainwater for washing, the operation of energy-efficient systems, and the maintenance of on-site biodiversity initiatives. Operative level employees framed these practices as environmentally beneficial and meaningful within their daily work. Gemma, a warehouse employee who washes clothing, described her use of recycled rainwater in the cleaning process as ‘incredible.’ In explaining her work, she linked these directly to the business’s wider environmental aims, and to driving change in the industry, describing her role within these as something ‘to be proud of...’ and suggesting that other businesses ‘should listen to what they’re doing... And take that on board.’ This shows how the company’s environmental purpose was enacted and made meaningful through everyday tasks.

Senior Manager Aaron explained that their sustainability purpose includes influencing wider change, to ‘transition the fashion industry to a more sustainable place... grow these business models... in a way that has a positive impact on the environment and people working within the supply chains.’ This includes an emphasis on workplace practices. Employee accounts emphasised how organisational commitments were translated into tangible employment arrangements relating to pay, security, and flexibility. These arrangements were particularly valued during challenging periods such as the COVID-19 pandemic. Manager Peter described CEB as ‘a company who rewards its staff’, which he saw manifested in their decision to ‘pay the living wage instead of the minimum wage’. Manager Scott pointed to concrete actions undertaken during the pandemic, including paying employees’ full salaries while furloughed, enabling flexibility for childcare responsibilities and maintaining what he characterised as ‘honest’ communication with staff.

Employees linked these practices directly to CEB’s workplace purpose. Manager Grace explained that being a Real Living Wage employer signalled that taking care of employees was

more ‘important than the profits’, which she understood as both ‘good’ and ‘fair’. This was also associated workplace purpose with everyday interactions between employees, supervisors and senior team members. Several warehouse employees described team dynamics as respectful and supportive. Gemma, for example, explained that if she encountered a problem, she felt able to ‘go to any of them’, including supervisors and coordinators, for help.

Warehouse employees also highlighted the accessibility and approachability of senior team members as important to how they experienced work. Warehouse employee Sheila explained that managers regularly interacted with employees on the warehouse floor and addressed them on a first name basis, which she associated with feeling respected and able to raise concerns if necessary. Gemma similarly noted that senior staff ‘engage with you and speak to you’ rather than treating workers as ‘just a worker’.

Employees further emphasised the importance of management practices centered on trust and support. Manager Brianna explained that she aimed to create ‘an environment where people feel supported’ and where employees could access opportunities to develop new skills. Grace similarly described how trust shaped her own management approach, explaining that because senior staff respected her decision making, she sought to avoid ‘micromanaging’ her own team. Manager Zak also pointed to the role of senior leadership in shaping these dynamics, describing a key difference at the organisation as ‘the way that we are being treated by the people above us... the directors, the senior directors’. Employees associated such interactions with experiences of fairness, trust and care.

Becoming a B Corp further enabled CEB’s purpose. It was described as formalising sustainability and good work practices the company already engaged in, while introducing structures that supported their more systematic implementations. Becoming a B Corp offered the business a means to legitimise their practices, moving beyond what Senior Manager Alex described as being, ‘saying we do lovely stuff’ towards having a ‘stamp’ that evidenced this to customers, clients and employees. It furthermore allowed the business to perceive areas that needed development and improvement. Briana explained how the process led to realisation they were ‘lacking’ when it came to ‘gender equity and equality’ which prompted investment in education and training in these areas. In this way, the B Corp processes supported and strengthened purpose driven practices across the business.

Workplace purpose at CEB also intersected with the organisation's place-based, social commitments, particularly through recruitment and training pathways. Employees described efforts to recruit individuals facing barriers to employment, often in collaboration with local councils and the Scottish Prison Service. Peter explained that these partnerships created routes into work for people who might otherwise struggle to access stable employment.

Warehouse employee Sheila joined through one of these schemes after a prolonged period of unemployment. She described being supported to re-enter work in ways that accommodated her circumstances, characterising her relationship with the business as 'fair'. Brianna similarly framed these recruitment practices as reflecting the business' social commitments, explaining that employing individuals from disadvantaged backgrounds enabled people to 'earn a good living and feel like they're doing a good job and contributing.'

Employees also linked these practices to skills development within the local area. Alex described investing in apprenticeships and vocational training for people who had not followed academic routes. He framed this as part of the organisation's wider understanding of sustainability, explaining that 'our view of sustainability also includes people', particularly through efforts to 'develop people... building up their skills to make them employable'. Training local people was also seen as necessary for the organisation's continued operation. As he explained, 'if you don't have the correct skilled people you can't operate... so we need to train people to do the task that we need done.' These accounts illustrate how recruitment and skills development practices were understood as part of the business' broader sustainability commitments. These initiatives were described as creating opportunities for local people while also supporting organisational capability. In this way, workplace purpose, wider social purpose, and the operational needs of the business were closely intertwined.

CEB's purpose centered on environmental sustainability, fair work, and wider social contributions, including efforts to influence the fashion industry. Employees experienced this purpose as meaningful, through shared understandings of ethical production and social benefits. This was enabled through material arrangements, such as its circular economy model, repair and reuse infrastructures, sustainability technologies, and employment partnerships and further supported by competencies such as sustainable manufacturing, repair, supportive people management, development, and training. Together, these elements enabled purpose to be embedded and performed in everyday work practices and organisational relationships.

6.2 The Northern Transmission Group

Employees at Transmission described the organisation's purpose in ways that spanned environmental, workplace and social dimensions. This included delivering an infrastructure for net zero, alongside being a good employer and minimising impacts and maximising benefits for communities affected by infrastructure development. This case illustrates how environmental, workplace and social dimensions of purpose are configured within a large organisation and enacted through strategic and operational decision-making processes.

External regulatory and reporting frameworks were described as playing a key role in structuring Transmission's purpose. This was closely interlinked with its role in meeting wider Scottish Government policy goals, particularly the drive towards net zero. Senior Manager Ruth, for example, described how business planning and investment decisions were shaped through formal processes of submitting proposals for regulatory approval. In this way, purpose was integrated with regulatory obligations that impacted how it was operationalised.

Senior Team Member Kate explained that Transmission's purpose of delivering infrastructure for net zero, also involved taking care of employees and supporting local communities. This approach reflects Transmission's longer-standing social and environmental commitments. This includes roots in the North of Scotland Hydro-Electric Board, with an original remit to bring 'economic benefits and social benefit to the people of the north of Scotland' (Kate) continuing to inform the social and environmental dimensions of their purpose.

Across organisational levels, Transmission's purpose was described as having social and environmental dimensions. This included the sustainable delivery of electricity and building a network for net-zero. As Senior Manager Lauchlan explained, 'you would have had to have been sitting under a rock not to hear...The Network for Net Zero!' It was further related to being a 'good employer,' offering flexibility, safety, home-life balance and opportunities for development (Senior Manager Alasdair). Purpose was also linked to relationships with external stakeholders, such as rural communities impacted by infrastructural developments.

Employees across organisational levels described how purpose was enacted through everyday work practices. This was present across roles, including those not directly engaged in infrastructure construction. As a large organisation ensuring employees felt connected to core sustainability activities and their outcomes was a central challenge. In response, practices that connected individual work to the wider organisational purpose, were described as crucial.

Engineering team employees described how organisational purpose was enacted through their everyday engagement with projects, technologies and the material outcomes of their work. For those directly involved in the design and development of infrastructure, purpose was described as integral to the goals of their work. Employee Omar works in engineering and explained, ‘pretty much all the projects I work on, it's renewable-based... I don't have a single project that's not renewables.’ Purpose was further made tangible through opportunities to observe the physical outcomes of design practices. Site visits enabled engineers to connect technical drawings with material infrastructure, with Omar describing it as ‘quite exciting seeing what you did... the drawing... is just lines on paper... when you actually see it... that's the real thing.’

Employees in operational and managerial roles were distanced from infrastructure design and construction. However, employees such as Manager Cora, who worked in operations, described how improving project efficiency via her role, contributed to the wider sustainability purpose. This was because it helped ‘initiate change and... help the business be better and do the work that we've committed to do.’ For her, such activities were removed from infrastructural design but were still experienced as contributed to delivering the organisation’s sustainability purpose.

Management practices that ensured employees could understand how their work contributed to the organisation’s wider purpose, were also described as important. Senior Manager Jason explained how performance management systems functioned as a mechanism for aligning activities, stating, ‘they call it the golden thread... you should be able to trace your individual objectives... against your team's objectives... ultimately against the organisation’s objectives.’ Such practices made the sustainability purpose visible and intelligible. This allowed employees to interpret their everyday activities as contributing to the organisation’s broader purpose.

Workplace purpose was enacted through employment practices structured around trust, safety, autonomy, and training. Taking care of employees emerged as a central dimension of Transmission’s purpose, enacted through interactions across organisational levels. Employee’s described organisational practices that enabled employees across levels to contribute ideas, ask questions, and participate in improving workplace processes. These practices were critical to ensuring the organisation’s workplace purpose was enacted and experienced as both legitimate and meaningful by employees.

Roger, a recent graduate working in engineering, explained that,

Respect is just listening to your opinion... valuing it and valuing your input regardless of your... level of seniority. Because... as graduates we're... bottom of the totem pole. But people still listen to what you have to say... They give you the time of day to answer what may be to them, simple questions.

Here, the organisation's workplace purpose was enacted through routine interactions between colleagues. Similarly, Rasul, who works in engineering, emphasised the accessibility of colleagues and senior staff as integral to everyday working practices, explaining that colleagues 'made it incredibly easy to... just approach them at any point.' Such accounts illustrate how purpose was enacted through practices that reduced hierarchical distance and normalised interactions across organisational levels.

Ruth characterised their focus on being non-hierarchical and treating everyone 'the exact same' as springing from their long-standing 'safety culture.' She explained, 'we've got this culture... if it's not safe, we don't do it... at the heart of that is we want to go home safe to our families.' This focus forms a key part of daily work life, wherein 'every single meeting we have... starts with safety, health and wellbeing... So just that embeds this culture.'

Being a good place to work was further characterised as providing employees trust and autonomy. Cora described experiencing high levels of trust and autonomy, explaining that she did not feel 'micromanaged at all' and was able to lead on her own projects. This was further to opportunities for learning and development. Cora explained that access to training was 'not just talk' but 'equally given.' Through such actions employees experienced the organisation's purpose as legitimate. This generated further benefit for the organisation through building employee commitment.

Purpose was also enacted through practices that shaped relationships with external stakeholders, particularly rural communities affected by infrastructure projects. Senior Manager Philip described being 'very consciously aware' of the need to 'minimise our impact and maximise the benefits' for such communities. Community benefit initiatives were highlighted as key mechanisms through which purpose was operationalised. Senior Manager Farid described schemes providing support for 'schools or nurseries' and funding projects that councils 'didn't have the funds for,' while Ruth linked these practices to creating 'jobs' and broader 'social impact.' They framed these activities as both socially valuable and organisationally necessary. As Philip explained, engagement practices 'enable us to construct what we need to construct'

because ‘we have to be out there in those communities and working with them.’ In this way, a focus on impacts on rural communities was closely interwoven with the organisation’s sustainability purpose.

It also formed a source of satisfaction and motivation. Ruth, for example, stated that ‘making a difference to the north of the Scotland communities’ was something that made her ‘proud’ as she was contributing towards a positive ‘legacy’ for such communities. Cora echoed these views, explaining that ‘we care about the people that work for us, we care about the communities... I think that’s really inspired me.’ In these examples, purpose-related practices strengthened community relationships and supported employee motivation and commitment

At Transmission, organisational purpose was framed as encompassing environmental, workplace and wider social dimensions relating to net-zero delivery, good working practices, and responsibilities towards communities affected by infrastructure development. Purpose was materially enabled through infrastructure systems, regulatory frameworks, performance alignment processes, and community engagement practices and supported by competences relating to engineering expertise, collaborative working, stakeholder engagement, and safety-first practices. Collectively, these practices enabled the purpose to be enacted meaningfully by employees across all organisational levels.

6.3 Red Stag Coffee Roasters

Senior Team Member Joanna explained that sourcing, roasting, and selling high quality coffee in ethical ways sat at the ‘heart’ of Red Stag’s business. This overarching commitment to acting ethically shaped organisational practices across multiple contexts. Annabel, who is a barista and packs orders, described this as acting ‘as ethically as possible and with as much of an emphasis on... supporting the local people, the local community and... actions for making the least impact’, a purpose shared by employees across the business.

Senior Manager Rachael confirmed this, explaining how the business purpose went beyond packaging and selling coffee, towards having a ‘positive impact on the people that we interact with throughout the cost cycle... the people that we engage with and the environment... to find a way to do that more sustainably.’ In this way, Red Stag’s purpose was rooted in a commitment to being an ethically driven business, encompassing environmental, social and workplace dimensions. Employees across roles described these as enacted through work practices, interactions and decisions.

The environmental dimension of Red Stag's purpose was expressed through experimentation with how resources were used across production, packaging, and distribution. Manager Miles is responsible for wholesale accounts. He explained how the company was trying a variety of 'really innovative things' ranging from on-site practices, such as using compostable coffee packaging, to shipping coffee without diesel vehicles and using sail boats to ship coffee internationally. This approach to innovation was valued by employees at all levels, as Miles explained, 'I want to be part of what they're building.' These practices reflected how environmental purpose was enacted through everyday decisions about resource use. Employees described these as part of a wider business commitment to sustainability, which was personally motivating.

Interactions with customers and local community members were significant enactments of Red Stag's environmental and social purpose. Employees described how their knowledge of ethical sourcing and sustainability played a role in customer service. Barista and Senior Manager Isaac explained that employees 'teach people about coffee, teach people about sustainability... we talk to people about their lives,' describing the café as 'a communal place.' Annabel similarly tailored conversations to customers' interests, whether about sourcing, organic production, or compostable packaging. Through these practices, employees described their work as putting environmental and social purpose into practice. This included contributing to their community, building relationships with customers and raising the profile of the business. This was described as positively impacting relations between the business and local people as well as making work feel more meaningful. Joanna, who is responsible for the company's payroll, explained that their community practices contributed towards them being 'a well thought of employer in the area' and helped them be an 'attractive' place to work, drawing employees to want to work for the company, providing further benefits in terms recruitment and retention.

Red Stag's social purpose was also expressed through its relational practices with other businesses and organisations in the local area. This included hosting community events on site, such as a monthly repair café where local people could bring items for repair, creating opportunities for practical support and social connection. Red stag employees also assisted other local businesses, such as a café and cinema, by donating an espresso machine and selling them coffee at a discount. Employee Callum has a senior coffee roasting role. He described their wish to 'lift up' the community, supporting a flourishing business ecosystem and contributing positively to local people's lives.

Purpose was further enacted through workplace practices centred on care, fairness, and respect for employees. Rachael explained that Red Stag was a living wage employer, ensuring that ‘everyone gets paid fairly.’ This was particularly valued by employees working in a rural context, with few full-time and year-round employment options. Joanna valued working for an employer that provided ‘good working conditions’ where employees were not over-worked. Employees also described how having a voice in business practices and decisions contributed to feeling respected and valued. Miles explained that the owners were ‘open minded’, and he felt able to question decisions, adding ‘you’re all part of the business.’ These practices reinforced purpose as something lived through everyday work relations. It created dynamics of trust and mutual respect, contributing to employees’ sense of motivation and shared responsibility towards the business’s success.

Due to the size of the business, there was a focus on supporting employees to develop skills across multiple areas. In some instances, employees entered in more junior roles which developed over time, such as Rachael who ‘started as an administrator’ before moving into a more senior logistical role. In other cases, employees’ existing skills and experiences were recognised by the senior team and diversified their roles. Callum joined as a coffee roaster, but, drawing on his background in writing and marketing, came to take on responsibility for outputs such as blog writing and social media management. This approach enabled employees to build a broad range of operational, technical, and creative skills. In this way, skill development was embedded within everyday working practices, with employees developing multiple skill sets which helped meet the changing needs of the business.

These accounts show how Red Stag’s purpose comprised interconnected environmental, social, and workplace dimensions centred on ethical business practice, community contribution, and fair and supportive employment. Purpose became meaningful for employees through embedded practices, encompassing material arrangements and key competencies. Materially, it was enabled through ethical sourcing networks, on site spaces used for community activities, and informal organisational systems that supported good working practices. At the same time, competences—including customer relationship skills, coffee roasting expertise, and multi-skilled working—sustained the enactment of purpose through everyday interactions, operational practices, and community relationships.

6.4 Northshore Conversions

Northshore Conversions purpose comprises renewing and extending the life of vehicles, caring for employees and playing a positive role in their local community. Employees described these aspects as coalescing to create distinct but interlinking dimensions of purpose. These encompassed environmental, social and workplace dimensions. The impacts of these, included practices that strengthened relationships internally and externally boosting commitment and buy-in amongst employee-owners and as positively impacting their reputation with customers and the local community.

Employee ownership was described as an extension of the company's long-standing commitment to looking after staff. Manager Ethan explained, 'the reason we are employee-owned is because we've always wanted to look after employees.' For operative level employees, ownership created a shared stake in the company's success, which shaped how they worked together day to day. Fred, who has a senior carpentry role, described a shift that happened once the business had become employee-owned, from 'people just turned up, didn't really bother... to a company where everyone cares now, everyone.' This collective investment strengthened teamwork and cooperation, contributing to a supportive working environment valued by employees and ensuring higher levels of commitment to quality and performance. At the same time, employee ownership was described as adding value for customers. Manager Ethan explained that this mattered to customers because 'people buy into it (employee ownership) big time', and that 'all of it helps build trust... which is really important when somebody's giving you £50-60,000'. In this way, employee ownership also shaped how the business was perceived and contributed to relationships of trust with customers.

Oscar works in carpentry and described the employee-owned mindset as 'caring for the workforce... treating them fairly and letting us have a voice.' This was reflected in everyday practices between employees and senior team members. The workshop is open plan, with managers and senior staff physically present on the shop floor. As Manager Ethan explained, the focus is on 'speaking to people... going round and not sitting behind your desk...', creating opportunities for employees to share ideas and raise issues. Employees valued this accessibility. Senior Team Member Duncan explained that employee feedback was listened to and 'implemented... a decision can be made there and then... which energises everybody' and helps employees feel 'involved and engaged.' Duncan also explained how this openness enabled ideas to translate quickly into improvements, saying 'if someone comes up with a good idea and it's cost saving, it's more efficient, it's more green... we can implement change immediately.' For employees, this reinforced a sense of fairness, voice and involvement in decision making.

For the business, it supported quicker problem solving, innovation and greater operational efficiency.

Taking care of employees also involved flexibility and support for health and wellbeing. Senior Team Member Jeremy described ‘good pay, no quibble sick days... hours off for appointments... a four-day work week.’ He described how the company supported an employee with a long-term mental health condition, which resulted in him coming ‘out of his shell, he's really good at what he does and he's brilliant.’ This approach was valued by employees and fostered loyalty. Ivy, who works in finishing, explained that after her partner died, ‘they were... absolutely fantastic... I feel loyal to them because they are really kind and considerate towards me.’ These practices were valued by employees, while enabling the business to retain skilled employees.

Northshore has also invested in internal sustainability infrastructure, including on site recycling, insulation and solar panels. Senior team members described both the environmental benefits and cost savings of these practices. Employees also ascribed meaning to such investments as expressions of care. Office employee Martha explained that insulation and solar panels made the workshop warm and comfortable, contrasting this with other local businesses. Greg, who works in convergence fitting, described it as being ‘looked after.’ These practices improved everyday working conditions for employees while also delivering environmental and financial benefits for the business.

Community and environmental activities were valued by participants and the business more widely. As Ivy explained, the business aimed to be ‘integrated into the community’ and ‘environmentally friendly’, through activities such as gardening and repair work for a local respite facility, working with a local nursery, and litter picking from their coastal area, which demonstrated their commitment to being ‘part of a system, a community...’ These activities also shape how the business is seen locally. Ethan explained that ‘reputationally for the company in the area it's fantastic’, adding that they were ‘a very, very well thought of company locally’ and that, ‘it's good for the business.’ These practices created a sense of being valued in their local area and helped unite the workforce, whilst supporting positive local relationships and reputation.

Northshore Conversions’ purpose centred on collective care for employee-owners, fairness, environmental responsibility, shared ownership and positive community relations. This was materially enabled through the employee ownership structure, open-plan workshop, community support activities and recycling, insulation, and solar infrastructures. The purpose

was further supported through skills and practices relating to collaborative decision-making, open communication, peer support, technical craft work, and shared problem-solving. Culminatively, this enabled the purpose to be enacted in ways that were meaningful for employees, across everyday work practices, workplace relationships, and community activities.

6.5 The Hope Group

The Hope Group's purpose centred on lifting people out of poverty and supporting pathways into employment, with its relational mentoring approach described as 'always the heart of everything' (Senior Team Member Valerie). This purpose was primarily articulated through workplace practice and community impact, and enacted through everyday work, values-led decision-making, and sustained attention to employee wellbeing. In participant accounts, the environmental dimension was less visible, reflecting the organisation's predominantly social focus.

The organisation's orientation towards purpose became more explicitly strategic over time. Founded in the 1980s with a commitment to social mobility and tackling unemployment, The Hope Group had, in recent years, expanded into a wide range of activities with limited coherence. As Senior Team Member Wilfred explained, although the organisation was effective in securing funding, some activities were difficult to justify, misaligned with core aims, or financially unsustainable. In response, the organisation undertook a process of clarifying its purpose through discussions across all employee levels. This resulted in what Wilfred described as 'a really clear focus on our purpose... acting as an essential decision-making point on things we will and won't do.' Purpose thus became a practical mechanism for prioritisation, enabling the organisation to concentrate resources on community justice, mentoring, and employability programmes, and strengthening its distinctiveness within a competitive funding environment.

This strategic refocusing was closely associated with an emphasis on workplace practices. Employees frequently described the organisation as 'colleague first' (Wilfred), highlighting how employment arrangements and day-to-day interactions shape employees' experience of work and their relationship to organisational purpose. Flexible and remote working arrangements, alongside wellbeing initiatives, were particularly salient. For example, Manager Hazel described how remote working enabled her to manage caring responsibilities and facilitated a career change. Senior Manager Jenny emphasised the value of wellbeing provision,

such as yoga, gym access, and counselling, within a culture where colleagues were actively encouraged to attend to their mental and physical health. Employee Jonah, who has a mentoring role, confirmed this, explaining that he appreciated being able to self-manage his workload and engage in ‘cathartic’ activities such as going to the gym, as he felt he needed. Such practices provided employees a sense of being respected and of being able to work in ways that accommodated their individual lives.

Workplace practices were also evident in organisational relationships across management levels. Employees consistently described the senior leadership team as accessible and approachable, contributing to feelings of support and appreciation. As Manager Leo noted, ‘there's no hierarchy... you can pick up a phone to one of the directors and have a conversation with them,’ while Senior Manager Beatrice associated this accessibility with a sense of belonging and being valued. Opportunities for employee voice further reinforced this dynamic. Manager Colleen described how ideas raised by staff were ‘always accepted’ and could influence service delivery. Participants linked these practices to trust and support, which enabled them to manage the emotional demands of their work. In this sense, workplace practices are not only beneficial in themselves but constitute a key means through which organisational purpose is enacted in everyday activity.

At the same time, the organisation operates within structural constraints shaped by its reliance on external funding and contract-based delivery. Across roles, employees described how work is organised through short-term funding cycles, with employment tied to time-limited contracts. As Senior Team Member Margaret noted, the organisation depends on ‘short-term funding, grants, contracts,’ while Manager Audrey observed that securing and sustaining services is ‘getting harder and harder.’ These conditions shape employees’ day-to-day experiences and their relationship to organisational purpose. Manager Sylvie described a climate in which colleagues felt they were ‘treading on eggshells,’ particularly where some contracts were extended and others ended, resulting in staff departures. Although fixed-term contracts were anticipated, their conclusion was described as emotionally significant, with colleagues ‘griev[ing] basically the exit of the enterprise.’

Despite these constraints, the organisation maintains a strong emphasis on employee wellbeing. Senior team members linked this directly to organisational capacity, arguing that supporting staff strengthens the delivery of social outcomes. Wilfred, for example, connected investment in colleagues to ‘cultural productivity and discretionary effort,’ suggesting that a supported

workforce is better able to sustain emotionally demanding work. In this way, practices focused on employee wellbeing reinforce, rather than detract from, the organisation's broader social purpose.

The Hope Group's purpose is further underpinned by a set of formalised values developed collaboratively with employees. As Beatrice explained, 'the values... are the foundation... [they] allow us to put our best foot forward to be able to lift people out of poverty and transform lives.' These values are embedded across organisational communication and are used consistently to guide internal and external decision-making. At senior levels, they provide a framework for navigating complex choices. Wilfred noted that 'everything we do is through the lens of our values,' including decisions with significant financial implications. He described turning down a £2 million contract, despite substantial preparatory work, because it would have placed colleagues at risk of redundancy and negatively affected a long-established local organisation. This decision was made collectively and communicated transparently, with its rationale explicitly framed through organisational values.

At operative levels, the values also shape everyday interactions and decision-making. Hazel explained that the organisational value of kindness encouraged colleagues to approach one another with 'a very self-aware approach' grounded in openness, support, and dialogue, which was particularly important in navigating potential conflicts. Colleen also explained that the shared values also positively impacted communication and helped team members feel aligned, making it 'easier to be able to form relationships... for the team meetings to be fun and flow'. Participants associated these values with trust, relationship building and the capacity to sustain difficult conversations without undermining relationships. As such, they function as a practical mechanism through which purpose is enacted in day-to-day work, supporting ethical decision-making, maintaining employee wellbeing, and reinforcing collective commitment to the organisation's social aims.

These accounts illustrate how The Hope Group's purpose, centred on social transformation and care for employees, was both enacted and constrained. Skills and practices relating to mentoring, emotional support, collaborative working, and sustaining wellbeing under conditions of uncertainty were important in meaningfully enacting purpose through everyday workplace interactions, service delivery, and decision-making processes. This was materially enabled through the organisation's mentoring programmes, wellbeing initiatives, and values

framework, while constraints emerged through employment instability associated with the wider funding landscape.

6.6 Findings conclusion

Across the five case studies, purpose was enacted through business strategy and everyday practices in the use of resources, employment relations and stakeholder engagement. Participants described purpose in ways that suggested it was multidimensional, spanning environmental, social and workplace concerns, closely interconnected in practice. These configurations varied across organisational contexts, relating to sector, size, ownership and place, and were associated with benefits such as reputation, recruitment, resilience, sustainable business development.

Table 1. Purpose as practice across organisational contexts

Meanings, materials, and competences shaping the enactment of purpose

Organisation	Meanings (purpose framed as ...)	Materials (enabling arrangements)	Competences (capabilities sustaining purpose)
CEB Clothing	Environmental stewardship integrated with fair work and sector responsibility	Circular economy model; repair and reuse infrastructures; sustainability technologies; B Corp certification	Expertise in sustainable manufacturing and environmental processes, operational repair skills; people management; sector advocacy
Northern Transmission Group	Public service responsibility: net zero delivery, safety, legitimacy, responsible employment	Large-scale infrastructure; regulatory and reporting frameworks; performance alignment systems	Engineering expertise; project management; regulatory compliance; stakeholder engagement
Red Stag Coffee Roasters	Ethical livelihood, environmental care, and local community contribution	Small-scale facilities; ethical sourcing networks; cafés as social spaces; informal systems	Ethical sourcing knowledge; relational customer skills; adaptability; multi-skilling
Northshore Conversions	Collective care, fairness, environmental responsibility, and shared ownership	Employee ownership structure; open-plan workshop; recycling,	Collaborative decision-making; open communication; peer support; technical craft

		insulation, and solar infrastructure	work; shared problem-solving
The Hope Group	Social transformation and colleague-first care under constrained conditions	Funding contracts; mentoring programmes; wellbeing initiatives; values frameworks	Relational and emotional labour; mentoring skills; wellbeing management; adaptive capacity

Discussion: Purpose as Multidimensional and Enacted in Practice

This paper advances a practice-based understanding of business purpose by showing how purpose is enacted through the configuration of meanings, materials, and competences across everyday organisational practices. Across the five case studies, purpose became consequential when translated into routine ways of working that went beyond strategic statements or symbolic orientation. Environmental, social, and workplace dimensions of purpose were analytically distinguishable, yet empirically interwoven in practice, and shaped by organisational context.

The findings show that purpose is made meaningful through specific conditions. When employees had shared understandings of their work, that made it feel legitimate and worthwhile. These meanings were supported by material arrangements that enabled them to be enacted, alongside the competences needed to sustain these practices over time.

As summarised in Table 1, these configurations varied across organisations according to sector, ownership model, organisational scale, sectoral, funder and government frameworks. Purpose therefore emerged as a socially situated configuration of practices rather than a stable organisational attribute.

Analytically, three interlinked dimensions of purpose were evident across the cases. First, environmental purpose was enacted through business models, operational decisions, and everyday resource use practices. At CEB, Northern Transmission, Red Stag Coffee, and Northshore Conversions, environmental considerations were embedded at the core of organisational activity, shaping investment decisions, technological choices, and long-term strategy. Second, in all the case studies, social purpose was enacted through practices organising relationships with communities, customers, suppliers, and other stakeholders, often in place-based ways that legitimised and enabled organisational action in local areas. Third, workplace purpose was enacted through employment and management practices relating to pay, flexibility, voice, development, and care across all the case studies. This

impacted whether organisational purpose was experienced by employees as credible and motivating. Taken together, these findings show that purpose is not experienced as a singular orientation but emerges through the interdependence of environmental, social, and workplace practices.

Critically, these dimensions were rarely experienced in isolation, suggesting that purpose is multidimensional in character. As summarised in Table 1, and in how participants described how environmental, social, and workplace practices reinforced one another—for example, where environmental commitments supported reputation and customer trust, where community relationships enabled service delivery, or where workplace practices strengthened recruitment, retention, and shared commitment. Similar patterns are evident across the configurations presented in Table 1, which shows these dimensions are co-constituted rather than discrete. This interdependence reflects the ongoing alignment of meanings, materials, and competences, where shared understandings of purpose are supported by organisational resources and arrangements, and sustained through the skills and actions of organisational members. Through this alignment across different areas of practice, purpose becomes coherent, enacted, and embedded in everyday work.

8. Conclusion

This study contributes to debates on business purpose, by conceptualising purpose as a multidimensional, practice-based phenomenon constituted through shared meanings, material arrangements, and competences. Drawing on five qualitative case studies, it shows how organisational purpose is enacted through everyday practices that integrate these elements—where meanings provide the interpretive frames through which purpose is understood, materials enable its practical realisation, and competences sustain its ongoing accomplishment—rather than through declarative statements or governance mechanisms alone. In doing so, the paper shifts analytical focus from what organisations claim their purpose to be, towards how multiple dimensions of purpose are practically realised, interpreted, and held together within organisational life.

The findings contribute to the literature in three main ways. First, they advance a practice-based account of purpose that complements and extends existing strategy- and governance-oriented approaches. By foregrounding everyday organisational practices, the paper demonstrates how purpose is developed and sustained through workplace practices. Second, the findings empirically demonstrate the multidimensional and interdependent nature of purpose, showing

how environmental, social, and workplace dimensions are enacted relationally rather than as separate domains. Third, by examining a diverse set of organisational forms—including SMEs, employee-owned firms, infrastructure providers, and social enterprises—the study illustrates how organisational characteristics such as ownership, scale, sector, institutional context, internal values, external pressures and expectations shape how multidimensional purpose is configured and experienced in practice.

The analysis also refines understandings of the relationship between purpose, people, planet, and profit. While Mayer's formulation positions profit as deriving from producing solutions to the problems of people and planet, the case studies show that this relationship is enacted differently across organisational contexts, each working with all the dimensions of purpose in various ways. At CEB Clothing, Red Stag Coffee Roasters, Northshore Conversions and Northern Transmission, the environmental and social commitments were tightly integrated into core business models and at CEB Clothing, Northshore Conversions, Red Stag Coffee Roasters, Northern Transmission and The Hope Group, workplace practices were critical to sustaining social or environmental aims by enabling employee retention, business adaptability, and organisational resilience. Rather than a single alignment model, purpose emerged as an ongoing, multidimensional process of learning, shaped by organisational histories, material constraints, and external conditions.

Several limitations should be acknowledged. The study focuses on a small number of UK-based organisations and relies on qualitative interview data. Organisations were selected because they self-identified as being on a purpose journey, which may limit generalisability. The study does not assess causal impacts on financial performance or long-term environmental outcomes. Future research could extend this work through comparative international studies to examine how institutional contexts shape multidimensional purpose, longitudinal designs to trace how purpose configurations evolve over time, and closer analysis of how balancing the different dimensions of purpose are managed, prioritised, or resolved in practice. Further research could also explore how power asymmetries and external pressures condition which dimensions of purpose may be sustained or marginalised and overridden.

Overall, the findings suggest that assessing the promise of purpose-led business requires careful attention to how purpose is translated into everyday organisational practices, material investments, and employment relations. Read through a practice lens, Mayer's conception of business purpose is realised through the ongoing, multidimensional configuration of meanings,

materials, and competences that shape how organisations pursue profitable solutions to the problems of people and planet.

References

Ahsen, A. von, & Gauch, K. (2021). Opportunities and challenges of purpose-led companies: An empirical study through expert interviews. *Corporate Reputation Review*.

<https://doi.org/10.1057/s41299-021-00122-8>

Akin Gump. (2023). *The EU corporate sustainability reporting directive (CSRD): Application from FY 2024*. <https://www.akingump.com/en/insights/alerts/the-eu-corporate-sustainability-reporting-directive-csrd-application-from-fy-2024>

Alasuutari, P., Bickman, L., & Brannen, J. (Eds.). (2008). *The SAGE handbook of social research methods*. Sage.

Attanasio, G., Battistella, C., & Chizzolini, E. (2025). B-Corp certification: Systematic literature review and research agenda. *Corporate Social Responsibility and Environmental Management*, 32, 3729–3769. <https://doi.org/10.1002/csr.3118>

B Lab Global. (2026). *B Lab legal requirement*. <https://www.bcorporation.net/en-us/about-b-corps/legal-requirements/>

Bartlett, C. A., & Ghoshal, S. (1994). Changing the role of top management: Beyond strategy to purpose. *Harvard Business Review*, 72(6), 79–88.

Battilana, J., & Lee, M. (2014). Advancing research on hybrid organizing. *Academy of Management Annals*, 8(1), 397–441.

Bocken, N., & Short, S. (2021). Unsustainable business models: Recognising and resolving institutionalised social and environmental harm. *Journal of Cleaner Production*, 312, 127828. <https://doi.org/10.1016/j.jclepro.2021.127828>

Bourdieu, P. (1977). *Outline of a theory of practice*. Cambridge University Press.

British Academy. (2021). *Future of the corporation: final report*. British Academy.

- Brosch, N. (2023). Corporate purpose: From a ‘tower of Babel’ phenomenon towards construct clarity. *Journal of Business Economics*, 93(4), 567–595.
<https://doi.org/10.1007/s11573-023-01137-9>
- Bryman, A. (2016). *Social research methods* (5th ed.). Oxford University Press.
- Business Roundtable. (2019). *Statement on the purpose of a corporation*. Business Roundtable.
- Chan, A. (2015). Social enterprise and employee motivation. *Social Enterprise Journal*, 11(2), 138–155.
- Collins, H., & Saliba, S. (2020). Purpose-driven SMEs: Building trust and value. *Small Business Economics*, 55(2), 283–301.
- Companies Act 2006, c. 46 (UK).
- de Bakker, F. G. A., Matten, D., Spence, L. J., & Wickert, C. (2020). The elephant in the room: The nascent research agenda on corporations, social responsibility, and capitalism. *Business & Society*, 59(7), 1295–1302. <https://doi.org/10.1177/0007650319898196>
- Deloitte. (2023). *EU corporate sustainability reporting directive: Overview and implications*. <https://www2.deloitte.com/global/en/pages/risk/articles/eu-corporate-sustainability-reporting-directive-csr.html>
- Department for Culture, Media and Sport. (2025). *Social enterprise strategy update*. UK Government.
- Dey, P., & Gibbons, M. (2014). Re-imagining social enterprise. *Social Enterprise Journal*, 10(2), 96–112.
- Di Domenico, M., Haugh, H., & Tracey, P. (2010). Social bricolage: Theorizing social value creation in social enterprises. *Entrepreneurship Theory and Practice*, 34(4), 681–703.
- Drucker, P. F. (1954). *The practice of management*. Harper & Row.
- Edelman. (2023). *Edelman trust barometer 2023*. Edelman.
- Elkington, J. (2004). *Enter the triple bottom line*. Earthscan.

European Commission. (2025). *Corporate sustainability reporting directive (CSRD): Implementation guidance*. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

Fleming, P., & Jones, M. T. (2013). *The end of corporate social responsibility: Crisis and critique*. Sage.

Freeman, R. E., Harrison, J. S., & Wicks, A. C. (2010). *Stakeholder theory: The state of the art*. Cambridge University Press.

Friedman, M. (1962). *Capitalism and freedom*. University of Chicago Press.

Gartenberg, C. (2022). Purpose-driven companies and sustainability. In G. George, M. Haas, H. Joshi, A. McGahan, & P. Tracey (Eds.), *Handbook on the business of sustainability* (pp. 24–42). Edward Elgar. <https://doi.org/10.4337/9781839105340>

Gartenberg, C., Prat, A., & Serafeim, G. (2019). Corporate purpose and financial performance. *Organization Science*, 30(1), 1–18.

George, G., Howard-Grenville, J., Joshi, A., & Tihanyi, L. (2021). Purpose in the for-profit firm. *Academy of Management Review*, 46(1), 1–19.

Gherardi, S. (2019). *How to conduct a practice-based study* (2nd ed.). Edward Elgar.

Giddens, A. (1984). *The constitution of society*. Polity Press.

Goedhart, M., & Koller, T. (2020). The value of value creation. *McKinsey Quarterly*.

Gond, J.-P., Cabantous, L., Harding, N., & Learmonth, M. (2017). What do we mean by corporate responsibility? *Organization Studies*, 38(7), 885–901.

GOV.UK. (2026). *Community interest companies: Guidance*. <https://www.gov.uk/government/organisations/office-of-the-regulator-of-community-interest-companies>

Harvard Business Review Analytic Services. (2015). *The business case for purpose*. Harvard Business Review.

Harrison, J. S., Phillips, R., & Freeman, R. E. (2019). The Business Roundtable's statement on corporate purpose. *Journal of Applied Corporate Finance*, 31(2), 8–14.

Henderson, R., & Van den Steen, E. (2015). Why do firms have “purpose”? *Organization Science*, 26(2), 357–377.

Hsieh, N., Meyer, M., & Poon, J. (2018). *Models of business purpose* (Working paper). Harvard Business School.

ICAEW. (2024). *Section 172 reporting guidance*. <https://www.icaew.com>

ICA EU Partnership. (2022). *Cooperatives and sustainable development*. <https://www.ica.coop>

Keller, S., & Price, C. (2011). *Beyond performance: How great organizations build ultimate competitive advantage*. Wiley.

Kilson, G. A., & Tavares, P. (2024). Organizational purpose concept clarity: An exploration of employees' perspectives. *Business and Society Review*, 129(4), 601–625.

Legard, R., Keegan, J., & Ward, K. (2003). In-depth interviews. In J. Ritchie & J. Lewis (Eds.), *Qualitative research practice: A guide for social science students and researchers* (pp. 138–169). Sage.

Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Sage.

Lindheim, T. (2022). Participant validation: A strategy to strengthen the trustworthiness of your study and address ethical concerns. In G. Espedal, B. J. Løvaas, S. Sirris, & A. Wæraas (Eds.), *Researching values* (pp. 225–239). Springer.

Lüdeke-Freund, F., Carroux, S., Joyce, A., Massa, L., & Breuer, H. (2020). The sustainable business model pattern database. *Journal of Cleaner Production*, 258, 120390.

Mayer, C. (2018). *Prosperity: Better business makes the greater good*. Oxford University Press.

Mayer, C. (2021). *The future of the corporation and the economics of purpose*. British Academy.

- Myers, M. D. (2020). *Qualitative research in business and management* (3rd ed.). Sage.
- Nicolini, D. (2017). Practice theory as a package of theory, methodology and method. In G. Spaargaren et al. (Eds.), *Practice theory and research* (pp. 19–34). Routledge.
- Novkovic, S. (2023). Cooperative identity in practice. *Annals of Public and Cooperative Economics*, 94(2), 285–306.
- Nyberg, D., & Wright, C. (2012). Justifying business responses to climate change. *Organization*, 19(4), 503–523.
- OECD. (2021). *G20/OECD principles of corporate governance*. OECD Publishing.
- OECD. (2024). *Corporate governance factbook 2024*. OECD Publishing.
- ONS. (2024). *Business population estimates for the UK*. <https://www.ons.gov.uk>
- Porter, M. E. (1985). *Competitive advantage*. Free Press.
- Prosper. (2022). *Now is the time for purpose*. <https://prosper.scot/resources/business-purpose-commission-for-scotland-report-now-is-the-time-for-purpose/>
- Reckwitz, A. (2002). Toward a theory of social practices: A development in culturalist theorizing. *European Journal of Social Theory*, 5(2), 243–263.
- Rey, C., Bastons, M., & Sotok, P. (2019). Purpose-driven organisations. *Journal of Management Studies*, 56(7), 1305–1335.
- Schatzki, T. (2002). *The site of the social*. Penn State University Press.
- Schmidkonz, C., & Kraft, J. (2022). *Purpose-driven business: Management approaches and tools*. Routledge.
- Seale, C. (2005). *Qualitative research practice*. Sage.
- Shove, E., Pantzar, M., & Watson, M. (2012). *The dynamics of social practice*. Sage.
- Springer, K., Tuin, B., Martinez, P., & Fox, R. (2025). Purpose-led strategy and organisational resilience. *Business Strategy and the Environment*, 34(3), 512–528.

- Tafuro, M., & Piccaluga, A. (2026). Bridging the understanding of corporate purpose with its effectiveness: A systematic literature review and research directions. *Journal of Management & Organization*, 32(2), 356–389. <https://doi.org/10.1017/jmo.2025.10044>
- Tonti, R. (2025). B Corps under scrutiny: Legitimacy challenges in accreditation. *Journal of Business Ethics*, 181(2), 425–444.
- Tuin, B., Gerdeman, D., & Kramer, M. (2024). *Purpose-led organisations and competitive advantage* (Working paper). Harvard Business School.
- UK Government. (2025). *Business population estimates for the UK and regions 2025: Statistical release*. <https://www.gov.uk/government/statistics/business-population-estimates-2025>
- United Nations Environment Programme. (2024). *Making peace with nature: Progress report*. UNEP.
- van Ark, B., de Vries, K., & Pilat, D. (2023). Are pro-productivity policies fit for purpose? *The Manchester School*, 92(2).
- van Tuin, L., Schaufeli, W. B., Van den Broeck, A., & van Rhenen, W. (2020). A corporate purpose as an antecedent to employee motivation and work engagement. *Frontiers in Psychology*, 11, 572343. <https://doi.org/10.3389/fpsyg.2020.572343>
- Weerawardena, J., Sullivan Mort, G., & Liesch, P. (2021). Value creation in mission-driven organisations. *Industrial Marketing Management*, 94, 93–107.
- Wessels, B. (2025). *Purpose in business: A review* (Productivity insights paper No. 053). The Productivity Institute.
- Windsor, D. (2017). *Corporate social responsibility and value creation*. Edward Elgar.