

How to be a triple bottom line general practice:

working for profit, the people, and the planet

The single bottom line in a business is its annual profit or loss. For 30 years advocates¹ for social justice and the environment have called for full cost accounting with a triple bottom line² (TBL), where all the consequences of a business are made transparent. These are its social, environmental, and economic impacts and outcomes. The triple bottom line's goal is a transformational change in capitalism.

A modern business should care about and report both its profit and the other outcomes it causes, for example, how it worsens or improves the welfare of its workers and increases or reduces pollution. In addition to profit, a TBL business plans and reports the impacts and outcomes of these wider needs – those of the people and the planet. In general practice, the needs of people include those of patients, the staff, and the community.

The needs of the planet are complex, but include protecting the environment by lowering your practice's impact on it, for example, by adopting the principles of a circular economy and reducing use, reusing and recycling as much as possible.

One way to understand and implement this (and the needs of people) is to use the Doughnut Economics' visual framework³ and tools⁴ to identify where you can take effective action. The ideal is to meet the needs of all without harming the planet. The need for profit always remains however. You need an adequate income stream, control of expenses, and a strategy to keep improving.

But none of this can happen without good business planning, which means being clear about what you wish to achieve and being able to implement your plans.

The first questions to ask are 'why are you doing what you're doing?' and 'is this the best way to do it?' After these you can ask TBL questions. The standards for good TBL measurement in health care⁵ are still emerging, but TBL questions include:

1. What is the impact on our profit?

Is our income stream sufficient? If not,

what are we going to do? Are our expenses controlled and can they be reduced? For example, can the amount of energy we use or its cost be reduced? Can waste be reduced and the cost of its disposal reduced? Is there a strategy to improve the practice's profit? If not, why not?

2. What is the impact on our patients, staff, and community?

How will our patients benefit? Will they be able to practise self-care and take part in shared decision making with health professionals? Does this initiative support healthy behaviours (for example, interventions that increase physical activity and promote healthy, sustainable food)? Does this support better prescribing by stopping unnecessary prescribing? Does this optimise use of remote consulting for the benefit of patient care, continuity, and convenience? Does this integrate services for patients so that they receive a coordinated service close to home? How will our staff be affected? Will their stress be increased or reduced? Will their performance be improved?

What will the impact be on our local community? Will the health and wellbeing⁶ of our community be improved? Are the socioeconomic determinants of health being addressed (such as cold or damp housing, poverty, education, unemployment, and so on)? Will access for our underserved groups be improved? Is working in partnership with our local communities encouraged? Will individuals from different backgrounds be brought together? Does it help tackle social isolation? Does it increase access to nature-based interventions?

3. What is the impact on the planet?

Does this plan support less environmentally damaging health care? Does it promote switching to low environmental impact alternatives? Is our energy supplied from a renewable source? Does it encourage use of sustainable transport, such as walking,

cycling, ultra-low emission vehicles, and public transport? Does it minimise the environmental impact of the goods and services we use? Have the suppliers been checked for their environmental sustainability policy? Are opportunities being maximised to support local and sustainable food initiatives?

In the health care of our patients, clinical and cost-effectiveness evaluations are always the most important. Environmental and social sustainability metrics provide a broader assessment of the true cost of health care.

Your transformation to become a triple bottom line practice may take time but it always starts by asking triple bottom line questions, acting on the answers and reporting the outcomes.

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