

# Measuring cotton consumption: Independent Assessments

Guidance for Independent Assessors

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# 1. Introduction

Retailer and Brand Members (RB Members) are required to calculate their total cotton fibre consumption annually, and submit relevant supporting documentation in accordance with the requirements set out in *Measuring cotton consumption: Requirements and guidance*. Better Cotton's annual deadline for submission is 15 January.

From January 2024 onwards, RB Members are also required to commission an Independent Assessment of their cotton fibre consumption measurement. This is to ensure consistency and reliability of their results. The requirement and frequency of the Independent Assessment is based on their membership size category, and therefore their total amount of cotton fibre consumption. RB Members must carry out an Independent Assessment if they wish to have access to certain claims (Advanced Claims and the On-Product Mark).

This document sets out guidance for Independent Assessors.

## Key terms

- 🌱 **Better Cotton:** Better Cotton is a not for profit multistakeholder membership association whose mission is to help cotton communities to survive and thrive, while protecting and restoring the environment. Cotton farmers are at the centre of what we do.
- 🌱 **Retailer & Brand (RB) Member:** Any for profit organisation selling goods or services directly to consumers or intended for direct use of consumers. They are subject to membership fees based on their cotton fibre consumption measurement.

**Note:** All documents and guidance can be found in the [Measuring Cotton Consumption](#) section of Better Cotton's website.





## 2. What is an Independent Assessment?

In this instance, Independent Assessment is the process by which an individual or organisation, outside of the RB Member's organisation, assesses the conformity of the RB Member's cotton fibre consumption measurement, against Better Cotton's requirements and guidance.





### 3. Importance of Independent Assessment

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Consistent and reliable cotton fibre consumption measurements create a level playing field for all RB Members. They support RB Members' cotton strategies and substantiate associated communications. Independent Assessments are designed to support the responsibilities RB Members have committed to uphold as part of Better Cotton Membership.

#### Importance for strategy

RB Members benefit from reliable knowledge of their cotton fibre consumption measurement, which underpins their material sourcing strategies, planning of Better Cotton uptake, and engagement with relevant stakeholders along the supply chain.

The cotton fibre consumption measurement provides a reliable cotton baseline on which to base their Volume Based Fees paid to Better Cotton. This enables them to set realistic strategic targets and build a robust picture of progress from year to year.

Additionally, cotton fibre consumption data facilitates Better Cotton's forecasting and stakeholder engagement.

#### Importance for communications

Cotton fibre consumption measurements underpin the credibility of claims that Better Cotton allows RB Members to make in accordance with the guidelines set out in the Better Cotton Claims Framework.

RB Members wishing to access Advanced Claims and the On-Product Mark must have submitted their latest annual cotton fibre consumption measurement along with evidence of an Independent Assessment with a Successful Outcome. Better Cotton regularly reviews claims made by members to ensure these are not misleading, however it is the responsibility of RB Members to ensure the claims they make comply with legislation and do not constitute greenwashing.



## 4. Independent Assessments: Overview and frequency

Unless exempt, from January 2024 onwards RB Members must commission an Independent Assessment to evaluate the consistency, reliability and appropriateness of their cotton fibre consumption measurement.

Each cotton fibre consumption measurement should cover a single consecutive and most recently available 12-month period. This must be submitted annually by Better Cotton's deadline of 15 January. The accompanying Independent Assessment frequency requirement is based on the RB Member's Better Cotton membership size category and whether an RB Member wishes to have access to certain claims, as specified in Table 4.1.

If an RB Member is in the 'very small' size category and does not require access to Advanced Claims or the On-Product Mark, then they are exempt from the Independent Assessment requirement. However Better Cotton Strongly recommends that they commission Independent Assessments at a frequency suitable for their business.

Independent Assessments should be conducted to a limited level of assurance (as opposed to a reasonable level of assurance). It is the responsibility of the RB Member to submit, in good faith, cotton fibre consumption measurements that are believed to be compliant with the requirements. Independent Assessments that do not find any evidence of non-compliance shall be considered successful.

Member Size Category	Very small	Small	Medium	Large	Very large
Frequency of requirement for Better Cotton Membership	None	Every other year	Every year	Every year	Every year
Frequency of requirement for access to Advanced Claims and On-Product Mark	Before claim launch and then Every other year	Before claim launch and then Every other year	Before claim launch and then Every year	Before claim launch and then Every year	Before claim launch and then Every year

Table 4.1 Independent Assessment requirements

**Note:** Independent Assessment requirements apply for new RB Members from the first annual submission deadline which falls after a full year of membership. Please refer to the below examples:

- For a membership start date of January 2024 the requirement would apply from the submission deadline of 15 January 2025 onwards.
- For a membership start date of April 2024 the requirement would apply from the submission deadline of 15 January 2026 onwards.
- For a membership start date of December 2024 the requirement would apply from the submission deadline of 15 January 2026 onwards.

### Claims eligibility

- To obtain access to Advanced Claims and the On-Product Mark, all RB Members must first submit a successful Independent Assessment in advance of launching these claims, in addition to meeting the other eligibility criteria set out in the Better Cotton Claims Framework.
- In order to maintain access to these claim types, RB Members must then comply with the relevant Independent Assessment frequency requirement for their membership size category, as specified in Table 4.1.

If a new RB Member wishes to have access to Advanced Claims or the On-Product Mark sooner than this date, then they must first submit a successful Independent Assessment, regardless of start date.

## 5. Requirements for Independent Assessors

### Independent Assessors must demonstrate that they:

- ☞ Have experience in conducting conformity assessments (e.g. auditing, peer review, verification, certification, or other assurance programmes).
- ☞ Understand the requirements set out in *Measuring cotton consumption: Requirements & guidance*.
- ☞ Are capable of handling and storing confidential data.
- ☞ Are independent of the RB Member's organisation.
- ☞ Are free from, and actively manage, potential conflicts of interest that may affect their impartiality or their ability to make an impartial assessment decision. For example, the Assessor should not undertake Assessments where commercial or financial pressures might influence whether an outcome is successful or unsuccessful (this could be an Assessor whose future work with the RB Member is dependent on a Successful Outcome, even if this is perceived, rather than explicitly stated).
- ☞ Are not part of the same organisation carrying out the cotton fibre consumption measurement, unless the Assessor can demonstrate separation between individuals involved in the measurement and those involved in the Independent Assessment.

Better Cotton does not maintain a list of Assessors for RB Members to use, and does not approve, accredit, or vet Assessors.

RB Members are responsible for selecting their Assessor and meeting any mutually agreed associated costs.

Independent Assessors do not have to be Better Cotton Members to carry out Independent Assessments. Organisations typically qualified include:

- ☞ Financial auditors and consultancies, particularly those already auditing the RB Member's fiscal data or existing claims.
- ☞ Audit firms carrying out conformity assessment against international and national standards, especially environmental standards.
- ☞ Environmental sustainability consultants or consultancies who are familiar with the apparel and textiles industry and/or cotton value chain.





## 6. Independent Assessors: Process

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## 6. Independent Assessors: Process

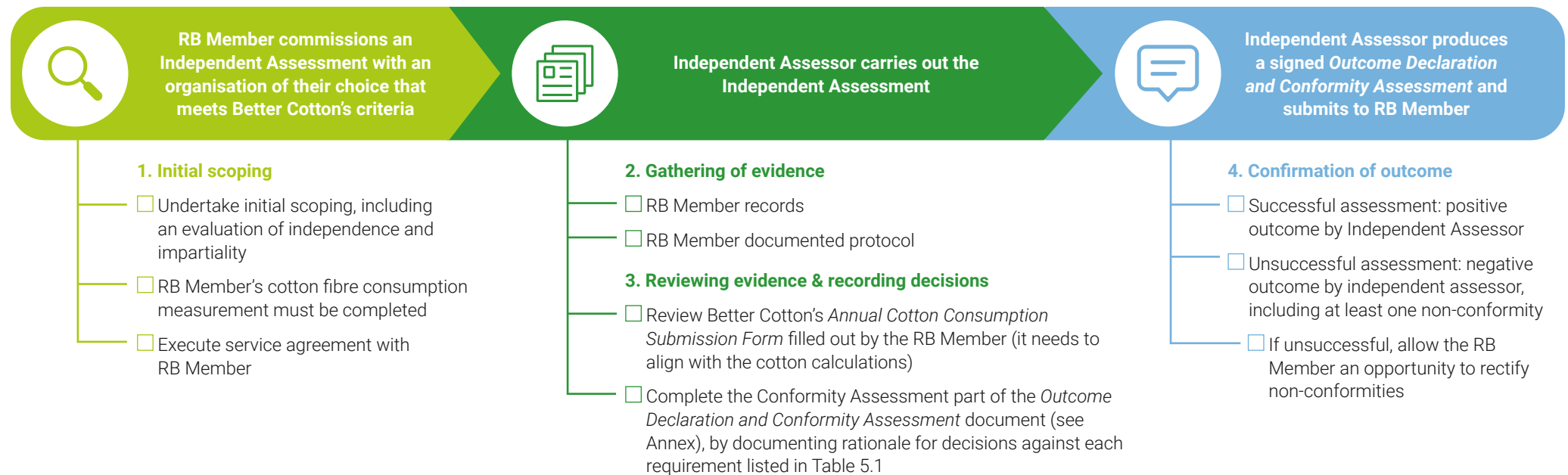
### Checklist for Independent Assessors

RB Members need to involve an Independent Assessor towards the final stages of calculating their total cotton fibre consumption measurement.

RB Members submit their measurement annually in the form of a completed *Better Cotton Annual Cotton Consumption Submission Form*. Unless exempt, they must also include a copy of the *Outcome Declaration and Conformity Assessment* document. This is produced by the Independent Assessor, and signed by both the Independent Assessor and the RB Member.

Better Cotton's annual deadline for RB Members to make their submissions is 15 January.

**Note:** All documents and guidance can be found in the [Measuring Cotton Consumption](#) section of Better Cotton's website.





## 6. Independent Assessors: Process



### Stage 1: Initial scoping

Once contacted by an RB Member, the Independent Assessor should undertake an initial review of the RB Member's readiness and suitability for Independent Assessment, considering:

**Independence and impartiality** - An organisation offering assurance and consultancy services conducting both the cotton fibre consumption measurement and Independent Assessment must ensure the Independent Assessment is undertaken by individuals who are wholly separate from (and not influenced by) those involved in the measurement processes.

**Completion of measurement** - The Independent Assessment should only be conducted once the RB Member has completed their cotton fibre consumption measurement according to Better Cotton's requirements.

The Independent Assessor and RB Member should ensure that commercial agreements are executed according to their respective needs. Better Cotton is not involved in this process.



### Stage 2: Gathering evidence

The cotton fibre consumption measurement process will involve the creation of documents, calculations, database extracts, notes and presentations (collectively known as 'records').

RB Members should provide all records related to their cotton fibre consumption measurement in an electronic format suitable for the Independent Assessor to review, along with a clear and documented explanation (a 'documented protocol') of how the records are used to create the cotton fibre consumption measurement.





## 6. Independent Assessors: Process



### Stage 3: Reviewing evidence and recording decisions

The Independent Assessor should conduct a Conformity Assessment based on the records and documented protocol provided by the RB Member, and conclude whether their cotton fibre consumption measurement meets the requirements. The Independent Assessor may need to request clarifications from the RB Member through calls, emails or meetings.

The Conformity Assessment forms part of the *Outcome Declaration and Conformity Assessment* document and a copy should be made available to the RB Member. An example template is provided as an annex at the end of this document. As part of the Conformity Assessment, the Assessor should document the rationale for their decisions against each of the cotton fibre consumption measurement requirements as set out in Table 5.1 (their 'findings').

#### A finding may either be a non-conformity or an observation:

- ⚙ A **non-conformity** is raised if the RB Member does not meet a specific requirement. The Independent Assessor must give the RB Member an opportunity to rectify non-conformities, within an agreed timeframe between the RB Member and the Assessor in order to meet Better Cotton's annual submission deadline.
- ⚙ An **observation** is raised when an RB Member's measurement complies with the requirements, but the Independent Assessor has identified areas of potential risk for future non-compliance, if concerns are not addressed by the RB Member. Observations can also be made to highlight good practices.

#### To ensure independence and freedom from conflicts of interest, Assessors must not:

- ⚙ Provide the RB Member with consultancy advice or suggestions for addressing non-conformities and recommendations
- ⚙ Have any involvement in addressing non-conformities or recommendations.





## 6. Independent Assessors: Process

### What constitutes consultancy advice?

Assessors must ensure that when findings are presented to RB Members, the RB Member is able to clearly understand why the finding was raised and what should be done to address it.

Consultancy advice can be defined as explaining how to address findings in relation to the RB Member's circumstances. The difference may often be subtle, for example:

- 🔗 **Example of a finding:** "Your data must cover a contiguous 12-month period, for example, 1 January 2023 to 31 December 2023, or your last financial year. Please recalculate your measurement using a contiguous 12-month period and submit an updated result".
- 🔗 **Example of consultancy advice:** "Your data must cover a contiguous 12-month period. Please extract a raw data set from your business objects database and apply a filter to only include data from 1st January 2021 to 31st December 2021. Import this raw data into your main calculation workbook, and make sure any previous data is removed. Recalculate your results and submit an updated result."
- Independent Assessors may provide 'generic advice' where appropriate, provided it is not specific to the RB Member.
- 🔗 **Example of generic advice:** "Calculations in a typical documented protocol would include extracts of your complete raw data, clarifying the meaning of each column. We should be able to follow your calculations to your result, for example, by reviewing a spreadsheet, and have sufficient documentation – either within the spreadsheet or accompanying it – to be able to understand how you have arrived at the result."

Once the RB Member has provided evidence to rectify any non-conformities, the Independent Assessor should re-assess the non-conformities, and review their decision accordingly.

A desk-based review is sufficient in most cases. At the Assessor's discretion, a site visit may be conducted to review the methods by which raw data is gathered, stored, and validated by the RB Member.

**Note:** The *Measuring Cotton Consumption: Technical Supplement* provides further, non-exhaustive guidance and methodology relevant for RB Members and Independent Assessors.



## 6. Independent Assessors: Process

**Table 6.1: Requirements and guidance for Independent Assessors**

**Note:** This table should be read in conjunction with *Measuring cotton consumption: Requirements and guidance*, 'Section 2: Definitions' and 'Section 3: Measurement requirements'. This table lists the requirements relevant for the Conformity Assessment part of the *Outcome Declaration and Conformity Assessment* document (refer to Annex 1). This is where Assessors should document their rationale for decisions.

Measurement requirement	Additional information for Independent Assessors
<b>3.a Scope</b>	<p>The RB Member should be able to demonstrate that they have systems and processes in place to identify all cotton containing products, including the type of cotton (certified organic, certified recycled, certified Fairtrade and conventional cotton). This could include, for example, using a 'product material identifier' (e.g. product composition) from a production database, or referring to spreadsheet records that detail product information.</p> <p>RB Members who cannot identify the type of more sustainable cotton in a product should assume the cotton is conventionally grown.</p> <p>The scope of this Independent Assessment only includes the assessment of the ability of RB Members' systems to differentiate cotton types. It does not include asserting or verifying the legitimacy of RB Members' due diligence and claims of other certified cotton schemes (organic, recycled, etc).</p>
<b>3.b Product components</b>	<p>The RB Member should be able to demonstrate that its records are in a format that ensures that the products' main components can be identified and included in their measurement. For example, their 'product material identifier' is used to record either the main component, or they record the full details of all product components for each product.</p>
<b>3.c Third party brands</b>	<p>The RB Member should be able to identify products that belong to brands under their ownership or direct control. For example, production or sales databases or spreadsheet records should (when an RB Member sells third party brands), for each product, include a parameter that is used to record and identify the brand. For more detail, RB Members can refer to Better Cotton's Licensing Policy.</p>
<b>3.e Data collection</b>	<p>The RB Member should be able to demonstrate that their records identify the quantities of products that are (i) purchased by the RB Member or (ii) products sold to customers. The RB Member may have multiple potential raw data sources, for example, purchase order (PO) records, warehouse receipt records or point of sale records. The RB Member should be able to demonstrate that they have considered and used the parameters that most accurately enable a measurement of their complete cotton procurement. This is especially important for systems that record and/or count returns as negative units. Returned products should still be included in the RB Member's measurement, wherever possible.</p>



## 6. Independent Assessors: Process

Measurement requirement	Additional information for Independent Assessors
<b>3.f Timeframe</b>	<p>The RB Member should be able to demonstrate that their measurement covers the most recent consecutive 12-month period only, to ensure consistent year-on-year measurement. For example, by filtering their raw data by a date parameter, such as 'Purchase Order Date' or 'Sales from 1 February 2023 to 31 January 2024'. Product season may also be used where the RB Member can demonstrate that seasonality is linked to fixed, non-overlapping dates that do not leave gaps when measuring previous or subsequent 12-month periods.</p>
<b>3.g Exclusions</b>	<p>The RB Member should be able to identify whether a product is for resale or not-for-resale. Goods-not-for-resale (GNFR) may be implicitly excluded, for example, the RB Member only uses raw data extracts from its commercial Product Lifecycle Management (PLM) databases and systems. Alternatively, the RB Member may record details for goods-for-resale (GFR) and GNFR together, but should ensure that their systems and records include a parameter that allows each product to be categorised correctly.</p>
<b>3.h Voluntary exclusions</b>	<p>In many cases, especially for RB Members with large, complex data systems, it may be impractical to ensure that every source of cotton is included in their measurement.</p> <p>Voluntary exclusions are permitted to avoid complex calculations or data collection for sources of cotton consumption or products that do not significantly affect the overall result. They could include, for example, excluding certain products from the measurement, where these products have low intake or sales volumes (less than 1% of all total cotton consumption), especially where it is challenging to collect data or the data is of questionable quality.</p> <p>RB Members are encouraged to avoid any exclusions wherever possible and details of exclusions should be included in the completed Better Cotton Annual Cotton Consumption Submission Form.</p>

## 6. Independent Assessors: Process

### Measurement requirement    Additional information for Independent Assessors

#### 3.i Record keeping

Records and documented protocols will vary between RB Members. While no set format is prescribed, most records and documented protocols will share similar characteristics. The main purpose of the documented protocol is to ensure that RB Members maintain a consistent measurement and methodology year-on-year, regardless of any changes in personnel or organisational processes.

**Typical records include:**

- Raw data (spreadsheets, database extracts, associated database filters)
- Calculation models (spreadsheets, or programming code)
- Methodology records detailing, for example, the calculation logic (how raw data is transformed into results) and explanations for how the RB Member ensures requirements 3a – 3h are met
- Records of assumptions, e.g., approaches taken for filling gaps that may be present in the raw data

The documented protocol should consist of a written explanation on how the records have been used to arrive at the final measurement

#### Better Cotton Annual Cotton Consumption Submission Form

As part of Better Cotton Membership, RB Members must submit this measurement on an annual basis by 15 January.

The outcome of the Independent Assessment, in the form of the completed *Outcome Declaration and Conformity Assessment* document, must be submitted to Better Cotton alongside the *Annual Cotton Consumption Submission Form*.

#### Senior sign-off

To ensure appropriate sign-off, the *Outcome Declaration and Conformity Assessment* document should be signed-off by an authorised signatory from the RB Member on behalf of the company before being submitted to Better Cotton. The ways in which this can be demonstrated are varied. Typical sign-off formats are:

- Bespoke letters or statements for the purpose of submission of measurement to Better Cotton
- Email confirmation
- Official actions from agenda points on meeting minutes.



## 6. Independent Assessors: Process

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### Stage 4: Confirmation of outcome

Following the Independent Assessment, the Assessor should notify the RB Member of the outcome:

- ⚙️ A **Successful Outcome** means no non-conformities are raised during the course of the Assessment, or any non-conformities raised are addressed by the RB Member and confirmed as closed by the Assessor prior to the Better Cotton annual submission deadline.
- ⚙️ An **Unsuccessful Outcome** is when non-conformities are raised during the course of the Assessment, and the RB Member cannot address the non-conformities prior to the Better Cotton annual submission deadline.

The outcome should be confirmed to the RB Member formally by completing the Outcome Declaration part of of the *Outcome Declaration and Conformity Assessment* template (see Annex).





## 7. Additional resources

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### Better Cotton guidance

A full list of resources and guidance can be found in the Measuring Cotton Consumption section of Better Cotton's website: [click here](#)

- 🔗 *Measuring Cotton Consumption: Independent Assessments – Guidance for RB Members*
- 🔗 *Measuring Cotton Consumption: Requirements and Guidance*
- 🔗 *Measuring Cotton Consumption: Better Cotton Conversion Factors and Multipliers*
- 🔗 *Measuring Cotton Consumption: Technical supplement*
- 🔗 *Cotton Calculation Tool*
- 🔗 *Annual Cotton Consumption Submission Form*

### Further reading


- 🔗 Textile Exchange: Corporate Fiber and Materials Benchmark (CFMB) [“Fiber Uptake Calculations & Reporting Best Practices Guide, 2019.”](#)





# Annex: Outcome Declaration and Conformity Assessment template

This template is available for download in the [Measuring Cotton Consumption](#) section of Better Cotton's website. It should be completed and signed by the Independent Assessor and provided to the RB Member. The RB Member should also then sign and submit to Better Cotton.



[Independent Assessor company name]  
 [Independent Assessor address line 1]  
 [Independent Assessor address line 2]  
 [Independent Assessor address line 3]  
 [Independent Assessor city]  
 [Independent Assessor country and post code]

[RB Member company name]  
 [RB Member address line 1]  
 [RB Member address line 2]  
 [RB Member address line 3]  
 [RB Member assessor city]  
 [RB Member country and post code]

[Date]

Dear [RB Member responsible manager]

**Outcome Declaration:** [Successful / Unsuccessful]

The [Independent Assessor Organisation] (the Assessor) [if successful: did not discover any evidence] [if unsuccessful: discovered evidence] to indicate that [RB Member]'s cotton fibre consumption measurement is not compliant with Better Cotton's Measuring Cotton Consumption: Requirements & Guidance.

Accompanying this letter, you will be provided with a copy of our findings and their status at the time of writing. Prior to reapplying for Independent Assessment, please review this document and address the relevant findings.

**Measurement Period:** This Independent Assessment covers the period [DD/MM/YYYY to DD/MM/YYYY]

For and on behalf of,

[Independent Assessor organisation]


[Assessor signature]

[Assessor name]

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## Conformity assessment

### 1. Independent Assessment details

RB Member name:	
RB Member responsible person:	
Independent Assessor organisation:	
Independent Assessor name:	
Date(s) of Independent Assessment:	
12-Month data period covered:	

### 2. Independent Assessment report: Findings<sup>1</sup>


BCI Measurement Requirement <sup>2</sup>	Finding Category (Non-conformity / observation)	Description of finding	Status (Open/Closed)
3.B: Product components			
3.C: Third party brands			
3.D: Data collection			
3.F: Timeframe			
3.G: Exclusions			

<sup>1</sup> The Findings categorised as non-conformities will form the basis for the Corrective Action Plan that RB Members should address in order to achieve a 'Successful Outcome declaration'  
<sup>2</sup> Requirements are listed in Better Cotton's publication: Measuring Cotton Consumption: Requirements and Guidance, and highlighted in table 5.1 of the Measuring Cotton Consumption: Independent Assessments – Guidance for Independent Assessors

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3.H: Voluntary exclusions			
3.I: Record keeping			
Better Cotton: Annual Cotton Submission Form			
RB Member senior sign-off			

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Please direct your questions  
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