
Sector Sustainability: Best Practice Reporting Toolkit

This Best Practice Reporting Tool Kit complements the
Sustainability Strategy Toolkit

Final Draft Report for the DTI

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Sector Sustainability: Best Practice Reporting Toolkit

Contents:

1	Why report?	3
	Drivers	3
	Benefits	3
2	Getting started	5
	Membership buy-in	5
	Resources	5
	Your audiences	6
	Timing	6
3	Choosing a structure and format	7
	Structuring the Contents	7
	Which format?	7
4	What to put in the report	8
	Using your strategy	8
	What member companies report on	8
	Your stakeholders' views	8
	Reporting guidelines	9
	UK Government Headline Indicators of Sustainable Development for the UK	9
	Acknowledge the gaps	9
	Choosing indicators	10
	Making commitments/setting targets	10
	Assurance	11
	Gathering information	11
	Managing the information	12
5	Analysing information and drafting the report	13
	Data analysis	13
	Drafting text	13
	Filling the gaps	13
	Reviewing, proof-reading & feeding back to members	14
	Sign-off	14
6	Design and production	15
	Theme and layout	15
	Web sites	15
	Printed reports	15
	Launching your Report	17
Annex I	Useful Reporting Tools	18
Annex II	Useful sources for further information	19

Sector Sustainability: Best Practice Reporting Toolkit

1 Why report?

As the sustainable development agenda develops, companies are under increasing pressure to take responsibility for issues that have traditionally been outside their normal sphere of activity. Not only do we see this in regulation, such as the introduction of European 'producer responsibility' legislation (e.g. packaging waste regulations, and the WEEE and ELV directives), but also in the expectations of civil society, for instance the responsibility of retailers for the actions of their supply chain in far off countries. Many of the issues that companies now face are issues for their industry as a whole and can best be addressed through co-ordinated action, both between the companies in the industry and between the industry and government, civil society, and other related sectors.

Trade bodies have a unique role to play in both facilitating this co-ordination, and in driving it. Developing a sectoral sustainability strategy helps codify this process and reporting on both the aims of the strategy and the actual performance of the sector will help those within and outside the industry recognise its successes and understand the challenges it faces. These challenges can be addressed with the help of sector companies, other industries, government and civil society through suitable co-ordination with their own strategies.

A report is therefore a useful communication tool and the process of reporting helps in managing the development of a sector's sustainability. It is not simply a reflection of the last 12 months in the sector. It will help to raise awareness and drive progress within the industry, set clear goals for its future and engage with those key audiences outside the industry that will have a strong influence on its ability to achieve those goals.

Drivers

- To communicate in a coordinated way and engage with public policy makers and key influencers on issues affecting the sector. This can also apply to public issues at an international level.
- Companies in nearly all sectors are reporting on sustainability performance due to pressures from many different sources, and since trade bodies represent their members' interests, they are likely to experience similar pressures.
- Once you have a sustainability strategy in place, there will be increasing pressure to report on progress.

Benefits

- Sector reporting can benefit sector members by helping to:
 - address tough strategic issues at sector level by testing new ideas in a safer, group context with less chance of exposing brands to perceived risks;
 - bring industry partners closer together and galvanise opinions;
 - share best practices which contribute to bottom line performance improvements;
- The reporting process can help your sector as a whole identify:
 - major trends & driving forces in markets affecting its member companies;



Reporting Drivers & Benefits.

Getting Started:
Membership Buy-in,
Audiences, Resources.

Structure & Format.

Report content: Sources,
Gaps, Indicators.

Analysing & Drafting:
Filling the gaps,
reviewing, sign-off.

Design & Production:
theme, style, print, web.

- key challenges;
- actions taken already to address the challenges identified;
- progress made over time;
- common issues and targets.
- Reporting can show that your sector body represents a wide range of companies, from large players to small enterprises (if appropriate).
- Your credibility can be enhanced and a wider audience can be reached.
- Reporting at the sectoral level can demonstrate a collective, coherent and responsible approach to the industry's future.
- Other sector level programmes can be promoted to wider audiences.
- As an integral part of ongoing stakeholder dialogue, reporting will contribute to the 'stakeholder engagement' process in subsequent strategy development. Collective engagement may help to avoid stakeholder fatigue and make engagement more efficient for both member companies and 'the usual suspect' stakeholders.

Tick Box Test - Should you Report? Tick in the box if 'Yes'.

- Do you want to communicate more fully with public policy makers and key influencers?
- Do you have, or are you developing a strategy that addresses economic, social and environmental issues?
- Are you ready to discuss, or have you already discussed sustainability issues with your stakeholders?
- Are you ready to go public?

If you answered Yes to these questions then you are probably ready to report.



Reporting Drivers & Benefits.

[Getting Started:](#)
[Membership Buy-in,](#)
[Audiences, Resources.](#)

Structure & Format.

Report content: Sources,
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Analysing & Drafting:
Filling the gaps,
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2 Getting started

This section discusses some key points to consider when preparing to report, such as the need to devote sufficient time and resources to your report and the importance of member company “buy in”. Tools and references are found in two Annexes to this document.

Membership buy-in

Member companies in your sector will need to “buy in” to your efforts to report. Not only will this be vital to presenting a cohesive strategy and to making commitments to future progress, but these companies will be supplying much of the data for annual performance. The process of developing a strategy is likely to have included a process of support from member companies, but you may find that this will need to be revisited in order to ‘go public’.

Member ‘buy-in’ is, of course, voluntary, and may need careful management. Some members may initially feel uncomfortable about reporting on key issues; but experience shows that this soon disappears. As with strategy development, try and reassure them that the burden on them is manageable and will provide positive returns.

You will find useful techniques below to help generate buy-in through stakeholder dialogue with your members. The Pioneers’ Group and the Sustainable Development Commission can also provide a form of ‘self-help group’ to formulate ideas and solutions, make contacts and compare notes.

Member buy-in is essential. Here are a few key suggestions from practitioners:

- Use the same committees or groups as in the Strategy development
- Inform members at all stages about project progress
- Involve them as much as possible (within your budgetary constraints)
- Decide on and communicate your Report structure & format early to help buy-in, to manage expectations, and to drive it forward
- Ensure that members are comfortable with the process, and reassure them about reporting sensitive issues
- Clarify and agree member input
- Be clear who your member sample is for the Report e.g. 20% of your members who represent about 80% of production.
- Suggest members include their supply chains if appropriate
- Try and establish a key contact person in each member company

✦ Stakeholder engagement
✦ Strategy Toolkit “Step 1 - Getting Started”
✦ Pioneers’ Group

Resources

Money and time are needed for data collection, managing the reporting process, designing and creating websites, and printing reports. Try to allocate your resources before you start. The amount you need will depend on your sector and your reporting approach.

Practitioners find it hard to separate the costs of the reporting process from the overall strategy, but as a rough guide estimates of the cost of sectoral reporting so far range from £10,000 - £50,000, involving 20 - 80 days of staff time.

The SMMT’s experience

The SMMT found that a lot of stakeholder consultation was needed to create an effective approach. This takes time and requires management.



Reporting Drivers & Benefits.

[Getting Started:](#)
[Membership Buy-in,](#)
[Audiences, Resources.](#)

Structure & Format.

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theme, style, print, web.

Treat the Report like a project, be aware that the first time you report it is likely to be more expensive than in subsequent years. Some organisations have enlisted the help of PhD students and other interested low cost resources.

✂ Report on a Survey of Environmental Reporting Costs and Benefits

Your audiences

Decide who your key audiences are. For example:

- Government (Local, Regional, National, MPs, Regulator)
- Non Governmental Organisations (NGOs)
- Member companies
- Trade Unions
- Investors
- Media
- Other Trade Bodies
- Think Tanks
- Consumer Groups
- General public

Identifying your main audiences can help you formulate your reporting approach, decide on the style of presentation and what format it should use. In the same way that you might market a product, you can enhance the communication value of your report by focussing on some key messages for those key audiences. At the same time you can't lose sight of the need to provide a comprehensive and credible account of all the key issues facing the sector.

✂ Stakeholder engagement

Timing

Allow plenty of time to prepare your sectoral Sustainability Report. Try not to rush it. Experience so far shows that it can take between 4 and 12 months to produce a report. You may want to plan its release at a key event to raise awareness, as this will help fix a deadline for completion. You will need to consider when annual performance information becomes available in order to obtain the data you need. If member companies are providing information, give them advanced warning of when and what they need to provide.



Reporting Drivers & Benefits.

Getting Started: Membership Buy-in, Audiences, Resources.

[Structure & Format.](#)

Report content: Sources, Gaps, Indicators.

Analysing & Drafting: Filling the gaps, reviewing, sign-off.

Design & Production: theme, style, print, web.



3 Choosing a structure and format

This section provides advice on structuring your report. Choosing a structure and developing the content are two very closely connected stages of preparation of sectoral sustainability reporting. One can drive the other. You can choose your own structure or use tried and tested templates (see Annex I). The format will depend on the needs of your key audiences.

Structuring the Contents

Your structure will depend on your strategy (if you have developed one) and there are many possibilities. You can adopt a structure based on the three pillars of economic, environmental and social performance, or you can have a thematic structure, perhaps on issues of major importance to your sector. You may wish to adopt a life-cycle approach as the best way to communicate, or maybe you want to address each key stakeholder group individually.

If you already have a strategy shaped through stakeholder dialogue, you probably know what the priorities of your key audiences are, and so should structure the report to address these. Commonly, this will be a variation on the three pillars structure.

The reporting guidelines of the Global Reporting Initiative (GRI) are widely accepted at an international level, and the UK Government's Environmental Reporting General Guidelines are also a useful starting point for the environmental section.

[Strategy Toolkit, Steps 3 & 4](#)

[GRI Guidelines](#)

[UK Environmental Reporting Guidelines](#)

[Web reporting guidance from ACCA](#)

Which format?

You have a variety of options for the format:

- Web - This can be a basic page from which the user downloads the report document (usually in the form of a 'PDF' document¹) or it can be a more sophisticated web site, providing real-time updating, greater interactivity and hyperlinks, search functions, and a more flexible layout of information. Web sites are increasingly being used to engage with stakeholders also. Other electronic forms such as CD are less common.
- Printed - A printed report can be more widely accessible: it is often claimed that printed reports are easier to read and more likely to be noticed by public policy influencers, for example, who may not be web-savvy or have the time to visit and browse a web site.
- Both Web and Print - both can be used in varying combination. Company sustainability reports are increasingly web based, with shorter printed documents to provide a summary or some key points. Many reports are provided as a web site, a printed document and as a downloadable PDF.

Some audiences will want printed documents, others will be accustomed to using the internet to obtain and read reports.

[Web reporting guidance from ACCA](#)

¹ PDF documents are read using software called Adobe Acrobat Reader which is freely available on the internet

Reporting Drivers & Benefits.

Getting Started: Membership Buy-in, Audiences, Resources.

Structure & Format.

[Report content: Sources, Gaps, Indicators.](#)

Analysing & Drafting: Filling the gaps, reviewing, sign-off.

Design & Production: theme, style, print, web.



4 What to put in the report

This section helps you decide on the content of your report. The content is the most important part of any report - your report will be more credible if it includes the issues that are most important to your readers and if it addresses them in an open and honest fashion.

There are many ways of deciding on content including:

- Issues, indicators and targets from your strategy;
- What member companies report on;
- What stakeholders want you to report on;
- What Reporting Guidelines suggest you report on;
- UK Government Headline Indicators of Sustainable Development for the UK.

You can use one or more of these, and may well have already done so if you've got a sector strategy. Remember that there is always room for improvement, and be aware that strategy requirements may differ from report requirements.

Using your strategy

The strategy toolkit and its outcomes can be used to shape your report contents. A good strategy will form a strong backbone upon which to report, and, crucially, your members will feel a sense of ownership as the Report will match their input at the strategy stage.

[Strategy Toolkit, Step 2 - Identifying the Issues](#)

UKOOA - a sample table of contents

The UK Offshore Oil & Gas Industry's first annual report covers:

1. Foreword by the President
2. Economic Commitments and Progress report
3. Social Commitments and Progress report
4. Environmental Commitments and Progress report
5. Stewardship of natural resources
6. Key Processes Supporting the Delivery of our Contribution to Sustainable Development

[see Annex II Further Information](#)

What member companies report on

You can analyse company sustainability, environmental and social reports from your sector to identify common themes, issues and indicators and assess whether an issue or indicator is likely to be readily reportable.

[Reporting Analysis Matrix](#)

Your stakeholders' views

If you have already consulted your stakeholders (e.g. in developing a strategy) you probably have a good idea of what they think should be in your report. Similarly, stakeholders can directly help you decide what to put in the report. Remember that your members are also stakeholders. You will probably find that stakeholder dialogue is a key part of your whole strategy and reporting process.

SMMT's experience

SMMT asked stakeholders to rank key issues, which helped define those that needed to be in the report as well as identify any gaps.

SMMT also found the GRI Guidelines to be a useful starting point in identifying the possible issues to address, and found that the 'core' indicators were most applicable (GRI Guidelines, June 2000)

[Stakeholder engagement](#)
 [Running stakeholder meetings](#)

Reporting Drivers & Benefits.

Getting Started: Membership Buy-in, Audiences, Resources.

Structure & Format.

[Report content:](#)
[Sources, Gaps, Indicators.](#)

Analysing & Drafting: Filling the gaps, reviewing, sign-off.

Design & Production: theme, style, print, web.



Reporting guidelines

Different guidelines are available to help you decide on content. The internationally accepted Global Reporting Initiative (GRI) Guidelines for Sustainability Reporting attempt to create a standard framework for sustainability reporting by companies. GRI is also developing sector specific indicators for companies, and these may be more relevant for your needs. Updates of sectors involved can be found at <http://www.globalreporting.org>.

The UK Government has produced a useful guide to environmental reporting. In addition DEFRA² has published separate guidelines on how to measure and report on the three key impacts common to all companies: greenhouse gas emissions, waste, water use.

[✂ GRI Guidelines](#)
[✂ UK Environmental Reporting Guidelines](#)

UK Government Headline Indicators of Sustainable Development for the UK

The Government has mapped out the key indicators for assessing overall patterns of performance in terms of economic prosperity, social progress and environmental protection. These may be relevant to your reporting, and you may wish to consult them when deciding on report content.

[✂ UK Government Headline Indicators of Sustainable Development for the UK](#)

Acknowledge the gaps

Compare what you have to what is expected in your report. This will be influenced by stakeholders and your strategy (if you have one). It is best to try and address any major gaps. Those that you can't address should not be ignored, but should be recognised in the report as future issues, preferably with some form of commitment on how they will be addressed.

You can test whether the gaps are acceptable through internal, and to some extent external consultation. This can help you acknowledge the gaps and accept them as part of the process. Your Report is a working document that continually evolves. Existing sectoral reporters emphasise a "Learning by Doing" approach to help manage this.

[✂ Stakeholder engagement](#)
[✂ Gap Analysis](#)

[✂ Strategy Toolkit, Step 3 - Prioritising the issues](#)

SMMT 2001 - table of contents aligned closely to GRI

1. Chief Executive Statement
2. Sector Profile
3. Executive Summary and Key Indicators
 - 3.1 Executive Summary
 - 3.2 Key Performance Indicators
 - 3.3 Progress on 1999 Report
4. Vision and Strategy
 - 4.1 SMMT Stewardship
 - 4.2 The Way Forward
 - 4.3 Further Commitments
5. Stakeholder Relationships
 - 5.1 Stakeholder Engagement Process
 - 5.2 Qualitative Outcome from Stakeholder meetings
 - 5.3 Quantitative Results from Wider Stakeholder Consultation
 - 5.4 Future Engagement
6. Environmental performances
 - 6.1 Product - Fuel Economy and CO2 Emissions
 - 6.2 Product - Cleaner Technologies Expansion
 - 6.3 Product - Exhaust Emissions
 - 6.4 Product - Vehicle Recycling
 - 6.5 Company Operational Environmental Performances
7. Economic Performance
 - 7.1 Commercial Competition
 - 7.2 Contribution to UK Economy
 - 7.3 Employment
 - 7.4 Supply Chain Management
8. Social Performance
 - 8.1 Stakeholder Engagement and Community Involvement
 - 8.2 Vehicle Safety and Security
 - 8.3 Employee Development
 - 8.4 Community involvement
9. Responsible Product Use

² Department of Environment, Food, and Rural Affairs see <http://www.defra.gov.uk/environment/envrp/index.htm>

Reporting Drivers & Benefits.

Getting Started: Membership Buy-in, Audiences, Resources.

Structure & Format.

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Choosing indicators

Your report is likely to be addressing emerging issues which have not been previously addressed, as well as existing issues for which there may well be existing, widely accepted indicators. If you have a strategy, it will help you enormously with your choice. Try to identify your key impacts before you choose your indicators.

The GRI guidelines provide a comprehensive set of evolving indicators for sustainability reporting and are a useful first port of call in choosing your own. The strategy toolkit also provides useful guidance on selecting and using indicators.

It should be recognised that as the debate on sustainability in your sector develops, so will the range of indicators that demonstrates your progress. You won't be able to provide quantitative indicators on all issues, especially if they are relatively new territory for your organisation, or the companies that you represent.

Generally, environmental and financial indicators are relatively well developed and will probably be the easiest for you to select. You will probably need to spend the most time on identifying appropriate social indicators that are meaningful and available.

Although you may find many indicators to choose from, remember that only certain indicators will stand the test of time. It is crucial to not let your selection task prevent you from making a start on your Report. Overall the selection and reporting on indicators is likely to be an ongoing process.

📖 Strategy Toolkit, Steps 3, 4, 5

✂ Reporting Analysis Matrix

✂ Stakeholder engagement

✂ GRI Guidelines

✂ UK Environmental Reporting Guidelines

✂ UK Government Headline Indicators of Sustainable Development for the UK

Making commitments/setting targets

Commitments and targets demonstrate the credibility and accountability of the report and the strategy that drives it. Many stakeholders feel that targets are crucial to reporting. Note the difference between objectives, commitments and targets.

Be challenging, but be realistic.

You will probably find that few targets exist already and that the development of new, meaningful and useful targets will take time.

What to put in your report - Water UK's experience

- The first report needs more background information than subsequent reports e.g. brief history of the project and how the indicators were developed.
- Use a government minister to write a foreword if possible.
- A list of stakeholders who have worked with you should always be included.
- Summarise the indicators and results in an at-a-glance table at the beginning.
- Each indicator should be presented in a standard format.
- We include the results, some context, an assessment of the confidence we have in the data and examples of actions being taken by the water industry to move the indicator in the right direction.
- Getting members to provide these examples is often more time consuming than collecting the data.
- Make sure that the examples come from a representative sample of your members.

Objectives, Commitments & Targets

- Objectives are goals toward which one makes progress.
- Commitments can be made to address issues where little has been done to date.
- Targets can be set to drive progress on issues where clear indicators exist and over which the sector has control.

Reporting Drivers & Benefits.

Getting Started: Membership Buy-in, Audiences, Resources.

Structure & Format.

[Report content:](#)
[Sources, Gaps, Indicators.](#)

Analysing & Drafting: Filling the gaps, reviewing, sign-off.

Design & Production: theme, style, print, web.

If you are not able to generate agreement on targets, try reporting on the 'direction' of performance for a given issue, backed up by a commitment, rather than a time-plan. Find what is expected of your sector and work towards that - you shouldn't panic if you cannot set targets straight away.

☞ Strategy Toolkit, Steps 4 & 5

Assurance

Independent assurance can help enhance reporting credibility. There are many levels of assurance, ranging from a comprehensive audit to an independent commentary or review. The assurance can cover information gathering processes, data sources, report scope and context. You will need to decide on the level of assurance you feel is necessary and worthwhile and consider the resources you have available for this. If you opt for an overview commentary, try and avoid overly glib styles.

SMMT's experience

SMMT found that stakeholders trusted the data, but wanted independent comment on the scope and vision of the sector.

UKOOA experience

UKOOA used different specialists to provide commentary on different aspects of their first strategy report. They also found that some report users wanted evidence of formal data verification or audit.

✂ AA1000S Social & Ethical Accounting and Reporting standard

Gathering information

Member 'buy-in' will be crucial if your information collection activities are to be successful. Ensure you allow enough time for your contacts to provide the information. If you use a pro-forma, make sure indicators, terms and measurement units are clearly explained - this will help avoid ambiguity or misinterpretation. Be aware that providers of information may be suffering from "information provision fatigue".

Examples of key sources:

- your organisation
- Member companies
- Government
- other trade bodies in your sector
- research organisations

At first you may wish to request only that information which is easily available. Try and connect to existing cycles of data provision in the sector, such as is required for regulatory purposes.

☞ Strategy Toolkit, Steps 2 & 6

✂ Stakeholder engagement (questionnaire design support)



Managing the information

Reporting Drivers & Benefits.

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Be aware that the reporting process can generate vast amounts of information. Focus on key issues; less important issues can be dealt with later if necessary. Remember that this is a continuous improvement process. Don't try to collect too much, try to ensure your contacts are available and rely on good project management skills to achieve success. Try to develop a process for filing and using information when it arrives.



Reporting Drivers & Benefits.

Getting Started: Membership Buy-in, Audiences, Resources.

Structure & Format.

Report content: Sources, Gaps, Indicators.

[Analysing & Drafting: Filling the gaps, reviewing, sign-off.](#)

Design & Production: theme, style, print, web.



5 Analysing information and drafting the report

This section discusses the analysis and interpretation of your information and data, in order to create an effective report.

Collecting data

Much time may be spent checking data and factual information received by the sectoral reporting body. You will find that more quantifiable data are available for environmental performance, but that economic and social performance data are often more complex; they are, however, just as valid.

Data analysis

If you are collecting data from different sources it is important to ensure they are accurate and use the same units. It can be worthwhile comparing the same data from different sources to check that they are in similar 'ballparks'. Data should be presented clearly to show actual performance and trends over time if available. Think carefully about what you are trying to convey, and what format e.g. table, column graph or pie chart, would best convey the information. Tables usually show more data in less space, whereas line or column charts are better for showing trends. Try to keep graphs, charts and diagrams as simple as possible, without losing relevant accuracy.

Managing data - a checklist

- Look at what data members use
- Present it clearly for your audiences
- Try to reach agreement with members on preferred unit of measures, e.g. Kwh vs Joules
- Ensure data are for the same geographical area e.g. the UK
- Be ready to receive data from UK-based American firms who use different measures
- Think how to express data sets year on year representing different numbers of contributing members so that you compare like with like
- Companies restructure themselves: be aware of this when showing trends over time and use data appropriately
- Emphasise for the user that the report always encompasses change

GRI Guidelines
 Data Converter

Drafting text

Draft your report with your key audiences in mind. Use plain English, keep jargon to an absolute minimum, and include a glossary if appropriate. Recognise the challenges facing the sector, be open and honest and celebrate your achievements. In this way your report will communicate in a credible fashion. If you use case histories, make sure the source contact person approves the wording. You may wish to draft the report yourself, involve your member companies, or employ a professional copy writer. If it's done in-house, try and ensure there is an 'editor-in-chief' to ensure a consistent style. Even if you are still selecting your indicators or if your strategy is still being tested, it is worthwhile getting started on writing the content.

Plain English Campaign, Annex II

Filling the gaps

This is a key part of the Reporting process. Leave enough time to receive information and data. Be aware that there are likely to be gaps in the data until very late in the drafting stages and that the information collection process is likely to require several reminders to some sources. Make sure your contacts are available by telephone. Careful management of the sense of 'member

Reporting Drivers & Benefits.

Getting Started: Membership Buy-in, Audiences, Resources.

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[Filling the gaps,](#)
[reviewing, sign-off.](#)

Design & Production: theme, style, print, web.

ownership' of the Reporting project will start to yield benefits at this stage for you as facilitator. In some cases, you may need to revisit the benefits of reporting when trying to convince information providers to complete their input.

Reviewing, proof-reading & feeding back to members

Try to decide in advance who will need to review the report. While it is tempting to have many people involved to provide maximum reassurance, the more that you have, the more work will be involved in managing the process. Use a Work Group or review team with a maximum of 4 or 5 people. Member companies may require feedback on how you use their information, and this can take place during the drafting to save time. Remember that this helps the ongoing management of the members' sense of ownership of the Report. You can get the providers of the information you use to check their sections for accuracy. This can provide a reasonable and cost-effective form of proof-reading. However, it is usually advisable to use a professional proof reader to provide a final check.

Sign-off

You will need to decide who in your trade body signs-off the finished article, and who else might also need to provide approval. Start organising the signing off process very early to ensure whoever you chose is engaged in the project from "day 1". In this way you will avoid springing surprises on them, any updates on key evolving issues will be easier to handle and you will create a sense of ownership.

Sign-off can be sought from content owners (such as member companies), internal staff (usually senior staff e.g. sector body President), or a mix of these in a Working Group. Try to include your external affairs managers too, as they are involved in many aspects of sector communications.

It is important that member companies accept and approve the way their information is used, especially if any is attributable to an individual company. Be aware that the sign-off stage can become another review stage unless carefully managed.



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Getting Started:
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[Design & Production:](#)
[theme, style, print,](#)
[web.](#)



6 Design and production

This section provides some initial pointers to help you formulate the most effective design and production approach. Your sector strategy and your report audiences may already have helped you decide what the report should look like. Remember that the design should be aimed at communicating with the audience and should do so within the constraints of your budget. Allow plenty of time for this crucial stage.

Theme and layout

You may find that the reporting is enhanced by using a thematic approach, focusing on supply chains, human rights, product use, or a major global issue, for example. Remember to keep in mind your key audiences and work with your external affairs manager as you go since your house style may differ to the Report style required.

Photography & graphics selected for the report will depend on the approach adopted. A magazine-style lay-out is less 'serious' but more attractive, and can emphasise key messages. Keep your summary of key action points or indicators at the front. If you want to include photographs, it is worthwhile considering this during the information gathering process, when existing photos of activities reported can be identified. You may decide to design and produce your report in-house, or to employ a designer to help you. Either way, it is worthwhile contacting them early on to scope your needs and to use their expertise to help guide your decisions.

✂ Web reporting guidance from ACCA
✂ GRI Guidelines

Web sites

New techniques are emerging all the time, but a few key pointers will help formulate a winning solution. You can provide a simple downloadable document on a web page, or you can develop a fully interactive site with graphics, search functions and feedback devices. Consider producing a separate but related website for the report and its parent Strategy. Your choice will depend on your needs and your budget. Be aware that even with a small budget you can produce a website: you will probably find that you or your members already know a web designer. Remember that if you are preparing a web Report you do not have to complete the whole Report at the same time - other information can be added after the launch. This helps the project run more smoothly and can strengthen the buy-in process and sense of ownership. Please see Table 1 for the advantages and disadvantages compared to print format.

✂ Web reporting guidance from ACCA
✂ Virtual Sustainability 'Reporting Web' Guidance

Printed reports

There are a number of considerations for printing a document. It is worthwhile discussing the options with your designer or printer early on so that you are prepared for potential costs, are aware of the timescales required and know what decisions you need to make. Your budget will guide your choice, and you may need to consider:

- Report size (e.g. A4)

Reporting Drivers & Benefits.

Getting Started: Membership Buy-in, Audiences, Resources.

Structure & Format.

Report content: Sources, Gaps, Indicators.

Analysing & Drafting: Filling the gaps, reviewing, sign-off.

[Design & Production: theme, style, print, web.](#)

- Paper type (e.g. recycled, sustainably sourced pulp, weight)
- Finish (e.g. glossy or matt)
- Type of binding
- Number of copies to print (keep the print run low if your Report is a working document)
- Full colour vs. one or two colour
- Printing process (e.g. waterless printing technology to reduce environmental impact)

Please see Table 1 for the advantages and disadvantages compared to web-based format.

✳ Report on a Survey of Environmental Reporting Costs and Benefits

Table 1 Format Choices - Print vs. Web Comparison

Aspect of reporting	Print	Web
Accessibility	Accessible to all - but users have to contact you to get a copy	Restricted to those with web access, but freely available to all such readers.
Awareness/promotion of existence	Presence on desk raises awareness.	Need to be made aware through additional promotion, also then need to visit site. Paper-based overview can promote on-line version.
Costs	High set-up costs for high quality printing, costs increase with number of copies printed.	Fixed costs regardless of number of readers
Customization	Less commonly adapted to specific needs of different users. One size fits all.	Potential to satisfy the needs of different stakeholders; more precise targeting of audiences
Interactivity and links for engagement with user	Limited interactivity, references require reader to take additional action. Although neither can claim to replace qualities of face-to-face interaction.	Able to visit other web sites and additional information (e.g. on your own web site) on demand. Able to provide instant feedback and enter into multi-way dialogue through web.
Feedback	Reader needs to use additional media for feedback (post, phone etc)	Can provide instant feedback options for readers and actively seek response on specific issues.
Graphics	Able to provide high quality look and feel	Graphics tend to be low quality, but ability to animate etc if willing to increase download times
Openness, transparency	Limited capacity for actively responding to external opinion.	Better opportunity for greater responsiveness to new stakeholder concerns
Updating	New information requires new report.	Can provide regular updates on specific subjects where desired. Less easy if providing only a downloadable pdf.
Usability	Easy to browse and read anywhere	Download times can be off-putting. Not everyone is used to getting information from the web. Printable downloads can replicate some benefits of printed reports.



Launching your Report

Reporting Drivers & Benefits.

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[Design & Production:](#)
[theme, style, print,](#)
[web.](#)

Your Report can become a genuine marketing tool for your sector. Try and capitalise on this by identifying a good opportunity to launch the report, but remember to ensure that it doesn't become a thin public relations exercise. You may also find opportunities to continue to promote the report, for instance by linking to it in related projects, or through articles in trade publications.



Annex I Useful Reporting Tools

The Strategy Toolkit is clearly also a useful tool to help you with your reporting. The guidance on reporting is intended to sit closely with that for strategy development.

Tool	URL
Environmental Reporting General Guidelines November 2001. Produced by the Department for Environment, Food and Rural Affairs and the Department of Trade and Industry with the Scottish Executive and the National Assembly for Wales.	http://http://www.defra.gov.uk/environment/envrp/general/pdf/envrptgen.pdf (download 1 min. at 64kps) Further copies of this report are available from: DEFRA Publications, Admail 6000, London, SW1A 2XX, Tel: 08459 556000
Stakeholder Engagement Guidance is available from The Environment Council, Project SIGMA, and the Institute of Social and Ethical Accountability (ISEA) or you may wish to employ sustainability consultants to assist you. Questionnaire design support is included in this.	http://www.envcouncil.org http://www.projectsigma.com http://www.accountability.org.uk
Running Stakeholder meetings: structured stakeholder meetings and questionnaire templates; for clarifying key issues; formatting, and using feedback. Downloadable guide.	[Link to site http://www.sd3.co.uk]
Pioneers' Group - a best practice forum for practical help to sectors; sponsored by DTI, DEFRA, and the Sustainable Development Commission	http://www.dti.gov.uk http://www.sustainable-development.gov.uk http://www.sd-commission.gov.uk
GRI Guidelines The Global Reporting Initiative (GRI) is an international, multi-stakeholder effort to create a common framework for voluntary reporting of the economic, environmental and social impact of company-level (rather than sectoral) activity. New Guidelines were launched in September 2002.	http://www.globalreporting.org
Web Reporting Best Practice Guide from ACCA In November 2001, working in conjunction with Next Step Consulting, the UK Association of Chartered Certified Accountants (ACCA) developed a detailed set of guidelines for Web-based reporting. The guidelines, Environmental, Social and Sustainability Reporting on the World Wide Web: A Guide to Best Practice, were accompanied by a set of studies of best practice. The overall aim of Web reporting, ACCA says, is to be "clear, accessible and tailored to meet the needs of different stakeholders."	Contact info@accaglobal.com http://www.accaglobal.com
Reporting Analysis Matrix Downloadable tool for assessing current reporting status in your industry, and instructions on how to use it.	[Link to site http://www.sd3.co.uk]
Gap Analysis tool Downloadable tool to assess your status against the GRI reporting guidelines.	[Link to site http://www.sd3.co.uk]
Virtual Sustainability 'Reporting Web' Guidance	http://www.virtualsustainability.com
Data converter (free to download and use) Convert is an easy to use unit conversion program that will convert the most popular units of distance, temperature, volume, time, speed, mass, power, density, pressure, energy and many others, including the ability to create custom conversions!	http://www.joshmadison.com/software/convert/

Annex II Useful sources for further information

Source	URL/contact details
UK Government Headline Indicators of Sustainable Development for the UK	http://www.sustainable-development.gov.uk/indicators/headline/
Department of Environment, Food & Rural Affairs In addition to the General Guidelines (see Annex I previous page) DEFRA has published separate guidelines on how to measure and report on the three key impacts common to all companies	http://www.defra.gov.uk/environment/envrp/index.htm Tel: 020 7944 8033 Email: env.reporting@defra.gsi.gov.uk
Report on a Survey of Environmental Reporting Costs and Benefits , November 2001	http://www.defra.gov.uk/environment/envrp/environ/envron.pdf (download 2 mins at 64kps)
Selected existing strategies and reports British Retail Consortium (BRC). Contact the BRC for a copy of their strategy report document COPPICE - Code of Practice for the Photo-processing Industry for the care of the Environment ICE Civil Engineering Sector Strategy Society of Motor Manufacturers and Traders UK Offshore Oil & Gas Operators Association Water UK	http://www.brc.org.uk http://www.pic.uk.net/coppice/coppice_pages/start.htm http://www.ice.org.uk/rtpdf/ICE%20Sustainability%20Report%20-%20COLOUR.pdf (download 12 mins at 64kps) http://www.smmt.co.uk/sustainability/sustainability01.asp http://www.ukooa.co.uk/issues/index.cfm?page=sustainability/index.htm or http://www.oilandgas.org.uk/templates/sustainability/commitments.cfm http://www.water.org.uk
Sectoral Guidelines and indicator sets (UK) Financial sector - Project FORGE Waste - Green Alliance Chemical industry indicators under Responsible Care Construction industry wider strategy for sustainable construction "Building a better quality of life"	http://www.abi.org.uk/forge or http://www.bba.org.uk http://www.greenalliance.org.uk/WasteIndicators.htm http://www.cia.org.uk http://www.dti.gov.uk/construction/index.htm
United Nations Environment Programme provides the executive summaries of 22 sectoral reports on progress by industry towards sustainable development. Such an undertaking hopes to set the basis for developing sectoral agendas against which to track progress in the years to come. In pdf format (116 pages).	http://www.uneptie.org/outreach/wssd/docs/sectors/final/ex_summ-english.pdf (download 7 mins at 64kps)
Services Suppliers of recycled paper: WRAP UK Recycled Products Guide Printers supporting environmental responsibility Plain English Campaign Adobe Acrobat Reader (free download) Currency converter (free, internet-based)	http://www.wrap.org.uk http://www.recycledproducts.org.uk http://www.waterless.org http://www.plainenglish.co.uk http://www.adobe.com/products/acrobat/ http://www.xe.net/ucc/

