



CORPORATE RESPONSIBILITY

TEMPLATE REPORT



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PLEASE NOTE: This template is not intended to be prescriptive. It is intended to provide users with a guide to a number of the areas which may be relevant to a particular company or organisation when considering matters related to Corporate Responsibility (CR). Not all of the subject heads detailed below will necessarily apply, nor is the template intended to be comprehensive. The size, complexity and nature of the business will determine the relevant reporting areas. Please also note that there is a range of sources and methodologies available in relation to certain of the detailed calculations which may be relevant. See the Sustainability section of the ICAS website for further links.

For information on greenhouse gas conversion factors please refer to:  
[www.defra.gov.uk/publications/2012/07/06/ghg-2012-conversion-factors-reporting/](http://www.defra.gov.uk/publications/2012/07/06/ghg-2012-conversion-factors-reporting/)

For general background on KPIs please refer to:  
[www.defra.gov.uk/publications/2011/03/25/environmental-kpi-guidelines-pb11321/](http://www.defra.gov.uk/publications/2011/03/25/environmental-kpi-guidelines-pb11321/)

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## OUTLINE

Introduction  
Management structure  
Health and safety performance  
Environmental performance and sustainability  
Business continuity and disaster recovery  
People/human resources  
Community relations  
Conclusion

## INTRODUCTION

A brief description of the business, including comment on its principal environmental impacts. This could relate to processes, products and services as applicable. It may also include an overview of the industry and the major CR issues affecting the company or organisation.

This section might also include a description of the strategic direction the business is taking in relation to CR matters, in order that stakeholders may be made aware of the company/organisation's commitment in these areas.

# 1 MANAGEMENT STRUCTURE

- 1.1 Responsibility for CR matters in the organisation. (This may involve reference to a line manager or hierarchy of line managers, but it would be unusual if issues relating to Health and Safety and the Environment were not ultimately the responsibility of the Chief Executive or Managing Director.)
- 1.2 It may also be relevant to mention the ways in which CR issues represent areas of risk for the organisation. Consequently it may be appropriate to identify the Board Committees (e.g. Risk; Health, Safety and Environmental (HS&E); Ethics) to which reports are presented on CR matters, and the frequency of such reporting. It may also be relevant to highlight the link between CR performance and the financial performance of the organisation.

## 2 HEALTH AND SAFETY PERFORMANCE

Health and Safety reporting is traditionally split into two ways of measuring: (1) leading indicators (i.e. those which lead future performance) and (2) lagging indicators – Key Performance Indicators (KPIs) which illustrate historic performance in an effort to improve future statistics. Health and Safety performance should ideally focus equally on both.

- 2.1 Objectives – may include reductions in the Accident Incidence Rate, the frequency of RIDDORs (reportable incidents under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations), the frequency of “near misses”, or the frequency of prosecutions by the Health & Safety Executive. May also include such matters as the achievement of certification under ISO 18001 (Occupational Health and Safety Management Systems).
- 2.2 Performance against objectives – KPIs and the progress in those indicators over the previous 3 or 5 years. KPIs could include those issues mentioned at 2.1 and others such as:
  - fatalities
  - lost time incidents
  - restricted work days incidents
  - medical treatment cases
  - occupational illness cases
  - first aid cases
  - near misses/potential incidents

KPIs can be measured in two ways: either the number of incidents or as a ratio/frequency where the denominator is traditionally the number of hours worked in the organisation being measured.

Research has shown that by focusing on the number of lower impact incidents at the bottom of the pyramid, there is noticeable reduction in the higher impact incidents. By using the ratio/frequency the impact of increases/decreases in activity can be removed. [This method of diagrammatical representation of information is purely illustrative; other methods may be more appropriate.]

- 2.3 Incident investigation procedures.
- 2.4 Health and Safety training provided to workforce.

### 3 ENVIRONMENTAL PERFORMANCE AND SUSTAINABILITY

- 3.1 Strategy – A short description of the organisation’s strategy and approach to the environment and sustainability.
- 3.2 Objectives – An outline of the organisation’s aims and targets, with possible reference to KPIs (see below).
- 3.3 Statement of the organisation’s carbon footprint, measured in tonnes of carbon dioxide equivalent (Ct eq), using a globally accepted carbon footprinting methodology. Comment on emissions of other greenhouse gases may also be relevant.
- 3.4 Statement of the organisation’s energy usage, measured in joules or carbon dioxide (CO<sub>2</sub>) equivalent.
- 3.5 Commentary on the organisation’s approach to and level of participation in the Carbon Reduction Commitment (CRC).
- 3.6 KPI Performance. This should include comparative figures for previous years and may include measures such as:
  - CO<sub>2</sub> reduction;
  - sources of energy; e.g. renewable, combined heat and power;
  - gas/electricity consumption levels;
  - water consumption;
  - raw material usage/efficiency and/or the extent of use of sustainable resources;
  - carbon intensity levels (i.e. units of carbon used per unit of output);
  - level of and movement in Climate Change Levy;
  - waste tonnage sent to landfill;
  - percentage of waste recycled;
  - influence on the organisation’s supply chain (e.g. insistence on ISO 14001 (Environmental Management Systems) certification);
  - level of/ reduction in road miles travelled by organisation’s fleet;
  - percentage of recyclable products in product range;
  - achievement (or continued retention) by the organisation of ISO 14001 certification.
- 3.7 Commentary on the methods of environmental data collection employed by the organisation in preparing this report, and reference to the nature of any external audit or verification of that data.
- 3.8 A description of how environmental factors are accounted for in investment appraisal [a number of different methodologies are available].
- 3.9 A description of the methods employed to educate staff on environmental issues and how the organisation can improve its performance in this area.

## 4 BUSINESS CONTINUITY/ DISASTER RECOVERY

[This information may be contained in another section of the company/organisation's report, and its inclusion in the CR Report is not viewed as essential.]

- 4.1 Management systems and procedures in place to handle BC/DR, including responsibility structure.
- 4.2 The regime established to test these plans, and possible references to third party audit/testing arrangements.
- 4.3 Reference to BS25999 (Business Continuity Management) certification.

## 5 PEOPLE/ HUMAN RESOURCES

- 5.1 Objectives – e.g. recruitment strategy, staff retention, workforce diversity, personal development and training.
- 5.2 Training and its nature, including possible reference to succession planning and leadership training, graduate development plans, apprenticeship programmes, encouragement for staff to seek further qualifications (e.g. National Vocational Qualification (NVQ), Master of Business Administration (MBA), National Examination Board in Occupational Safety and Health (NEBOSH), Institute of Environmental Management and Assessment (IEMA), etc).
- 5.3 Salary, remuneration and incentivisation policy (may cross-refer to Board Remuneration Report).
- 5.4 The ethos of the organisation, including reference to honesty, openness, integrity, financial propriety and the organisation's approach to gifts to staff, bribery and corruption.
- 5.5 Employee communications – brief description of methods used and their frequency.

## 6 COMMUNITY RELATIONS

- 6.1 The organisation's objectives and approach to charitable giving and the policy on encouraging staff involvement in local charities, community projects and voluntary organisations.
- 6.2 The level of charitable donations.
- 6.3 The policy on and level of political donations.

## 7 CONCLUSION

If relevant and necessary.



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